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NATIONAL RESTAURANT ASSOCIATION

Executive Compensation And Benefits In the Foodservice Industry

Prepared in Cooperation with

Laventhol & Horwath
Certified Public Accountants

1985 Edition

EXECUTIVE COMPENSATION AND BENEFITS IN THE FOODSERVICE INDUSTRY

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To the reader:

The National Restaurant Association's third nationwide study of executive compensation in the foodservice industry was conducted in cooperation with Laventhol & Horwath, certified public accountants. In September 1984, NRA mailed questionnaires inquiring about compensation packages to members of the association. This report has been compiled from the responses that contained complete data.

The cooperation of NRA members provided a considerable body of valuable information regarding base salary, bonus and/or incentives, profit sharing and other benefits for 28 positions in the administration, control and unit operation areas of the foodservice industry in the United States.

The study was conducted in response to many requests from NRA members across the country for an objective review and analysis of executive compensation packages. The industry will continue to attract and retain the most qualified personnel only by providing executives with competitive compensation packages structured to provide the desired after-tax income at the lowest possible cost.

The levels of compensation and benefits for the various key positions that are shown in the report should not be considered standards for the industry but do provide a basis for comparing your own policies and practices with those of companies having similar characteristics. They are not an attempt by either the NRA or Laventhol & Horwath to set or conform compensation rates for the industry. No individual company was identified in the questionnaires, and none can be identified by the information contained in the report.

We sincerely appreciate the cooperation of the NRA members who supplied data that made this study possible. We also wish to thank the directors of the National Restaurant Association, the foodservice operators who contributed to the formulation of the questionnaire and the personnel of Laventhol & Horwath who compiled the study. The Research Department of the NRA provided direction and advice.

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EXECUTIVE COMPENSATION AND BENEFITS IN THE FOODSERVICE INDUSTRY—1984

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Background

More than 8,500 questionnaires were mailed to NRA members, of which 508 responded with detailed usable data. These respondents represent nearly 7,000 units, which employ more than 134,000 workers and report total sales in excess of $3.6 billion. While this sample is slightly smaller in terms of the total number of respondents than was obtained in previous studies, it still represents a broad cross section of restaurants across the U.S.

Comparisons of the results in this report to those reported in Executive Compensation and Benefits in the Foodservice Industry—1981 should be made with caution. This year's sample was composed of smaller, higher volume and more fast food units than in the 1981 report.

The following is a profile of the typical contributor:

- Independent
- Privately held corporation
- Limited menu-tableservice operation
- Operates locally
- Has median annual sales of $1,175,000
- Has 200 seats
- Employs 57 people

The results shown provide the following information for 28 positions at central office, regional and unit levels:

- Base salary
- Annual bonus and/or incentive
- Annual profit sharing
- Total estimated cost of all perquisites

In each case, the number of positions involved, rather than the number of companies responding, is provided along with the lower quartile, median and upper quartile amounts for each position. The median and upper and lower quartiles are calculated by first arraying all the numbers from lowest to highest and dividing them into four groups each containing an equal number of observations. The number that falls in the middle of the list is the median. The lower quartile is the value below which 25 percent of the numbers lie. The upper quartile is the value below which 75 percent of the numbers lie.

In some cases, the number of positions is not sufficient for analysis. In such cases, a (*) symbol is inserted in place of the figure to ensure that the information contributed by respondents remains confidential. In other cases, even though the number of positions is sufficient for analysis, few companies contributed data. In such cases, a (**) is inserted in place of the figure to ensure that the information contributed by these companies remains confidential.

The 28 positions (as listed on pages 8-9) are analyzed individually by each of the following breakdowns:

Type of Organization:
Chain—No Franchises
Chain—Franchisor
Franchisee—Multiple Units
Franchisee—Single Unit
Independent

Type of Ownership:
Publicly Held Corporation
Privately Held Corporation
Partnership
Proprietorship—Sole Owner
Other

Type of Restaurant:
Cafeteria—Full Menu
Coffee Shop
Limited Menu—No Tableservice
Full Menu—Tableservice
Limited Menu—Tableservice

Scope of Operation:
Local Only
Several Localities
Regional
National (U.S. Only)
International

Annual Sales Volume:
Less than $1,000,000
$1,000,000 to $1,999,999
$2,000,000 to $4,999,999
$5,000,000 to $9,999,999
$10,000,000 and Over

Sales Per Restaurant:
Less than $500,000
$500,000 to $999,999
$1,000,000 to $1,999,999
$2,000,000 and Over

Executive summary

The 1984 survey contains detailed compensation information for 28 positions in foodservice management. Highlights of the study include:

- The median base salary for chief executive officers (CEOs) is $60,000. The median ranges from $45,000 for independent operators to $73,000 for chain organizations.
- The median cost of benefits for CEOs is $10,000.
- Among nine vice presidential positions, median base salary ranges from $33,125 for vice president of distribution and purchasing to $58,500 for vice president of development.
- The median base salary is $31,000 for

Exhibit 1
Compensation for All Positions—All Respondents[1]

	Base Salary				Annual Bonus or Incentive		
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median
Central Office:							
Chief Executive Officer	208	$37,000	$60,000	$ 90,000	111	$10,000	$20,000
Executive Vice President	98	30,007	50,500	100,000	61	5,000	15,000
Vice President of:							
Operations	140	30,000	41,800	53,500	87	5,000	10,000
Finance	46	30,750	45,000	58,750	29	3,000	10,000
Marketing	41	29,000	40,000	60,125	21	4,175	6,670
Personnel	42	24,500	36,812	47,250	26	3,000	5,835
Development	28	40,750	58,500	70,950	17	6,165	11,000
Franchises	9	*	40,000	*	2	*	*
Distribution/Purchasing	26	25,000	33,125	43,075	13	2,125	5,000
General Counsel	7	*	45,000	*	1	*	*
Real Estate	10	18,975	55,450	67,000	5	*	4,550
Treasurer	25	18,500	31,000	43,750	11	5,000	7,500
Controller	71	25,000	32,000	41,600	31	2,500	5,000
Unit Level:							
Unit Manager	4,629	$19,800	$22,250	$ 24,500	2,008	$ 2,750	$ 5,000
Assistant Manager	5,268	17,200	18,750	21,000	2,378	1,000	2,000
Night Manager	364	12,602	16,500	18,000	199	1,000	1,690
Manager Trainee	1,113	13,000	13,000	15,500	31	500	1,000
Maitre d'/Hostess	383	8,320	9,360	12,000	46	350	1,225
Headwaiter	91	4,680	8,000	12,000	9	*	1,000
Executive Chef	194	20,000	22,500	27,450	70	1,500	3,000
Chef	608	17,000	22,500	25,820	206	930	1,000
Head Bartender	162	10,000	12,000	15,000	46	255	500
Regional Level:							
Regional Manager—Operations	161	$28,500	$37,000	$ 45,750	115	$ 6,000	$ 8,500
Assistant Regional Manager-Operations	92	27,000	28,000	40,900	56	5,000	10,150
Regional Controller	29	*	42,300	*	23	**	1,000
Regional Marketing Director	4	*	21,500	*	2	*	*
Regional Manager—Distribution	5	*	22,570	*	5	*	12,600
Regional Personnel Director	8	*	28,541	*	3	*	*

*Insufficient number of positions contributing data.
**Insufficient number of companies contributing data.
[1]Please refer to "Background" for an explanation of medians and quartiles.

treasurers and $32,000 for controllers.

- Among nine unit level positions, median base salary ranges from $8,000 for headwaiter, a position receiving gratuities, to $22,500 for executive chef, chef and unit manager.
- The median base salary for the 4,629 unit managers surveyed is $22,250. This figure ranges from a low of $15,600 at Limited Menu-No Tableservice establishments to $32,700 at restaurants that have sales over $2,000,000.
- The median base salary for management trainees is $13,000.
- Among seven regional level positions, the median base salary ranges from $21,500 for regional marketing director to $42,300 for regional controller.
- The proportion of companies providing all perquisites increased since the last survey.

Annual Profit Sharing					Total Estimated Cost of Benefits			
Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
$40,000	57	$5,000	$10,000	$22,843	140	$4,782	$10,000	$19,800
25,000	31	3,750	7,615	15,000	61	5,000	10,000	17,500
16,470	45	3,176	5,000	10,000	104	5,000	8,000	13,087
15,000	18	1,625	4,250	9,750	35	5,000	7,500	10,000
10,000	12	2,200	3,750	6,000	27	4,700	7,950	10,800
10,000	13	1,798	2,300	5,750	28	4,737	7,648	11,868
23,750	8	•	4,750	•	19	7,000	9,000	15,000
•	2	•	•	•	5	•	10,000	•
9,375	9	•	3,000		18	3,250	5,050	11,500
•	3	•	1,800	•	3	•	8,000	•
•	4	•	1,698	•	5	•	9,000	•
10,000	6	•	2,827	•	16	2,400	5,000	8,000
10,000	17	1,422	4,000	7,050	47	2,324	4,650	9,000
$ 7,500	630	$ 510	$ 1,000	$ 3,596	2,284	$2,300	$ 3,500	$ 4,200
3,050	820	585	722	2,000	13	8,600	10,000	10,000
1,772	83	507	507	1,000	275	1,200	3,000	4,225
1,200	44	316	316	452	350	1,000	2,700	3,550
2,000	11	100	1,800	3,000	97	1,000	2,000	4,925
•	13	100	1,328	1,990	41	325	1,400	3,000
5,000	31	3,000	4,612	6,000	114	1,575	2,780	5,000
2,768	96	1,516	1,516	1,516	269	1,500	2,400	9,760
2,875	22	500	1,500	3,487	69	753	2,000	3,575
$12,000	57	$ 795	$ 3,596	$ 5,300	117	$4,000	$ 6,200	$13,000
34,200	41	1,825	1,825	4,675	71	3,000	4,685	5,500
••	1	•	•	•	1	•	•	•
•	2	•	•	•	2	•	•	•
•	5	•	6,325	•	5	•	4,485	•
•	3	•	•	•	3	•	•	•

Profile of contributors

To assess the information provided by contributors, general data were obtained concerning the size, scope, restaurant type and other characteristics of their operations. In the following sections, company characteristics are summarized in order to describe the base from which the compensation and benefit data were compiled.

Number of Restaurants

Exhibit 2 is a breakdown of the number of restaurants for which the executives of the respondent companies are responsible. More than half of the contributors operated one restaurant, while only 13 percent operated 10 or more restaurants. The median number of restaurants per contributor was one.

Type of Organization

Exhibit 3 details the distribution of respondents by organization type. Approximately 70 percent of the companies responding were independent operators, while the response from chains and franchisee operations composed 15.2 and 12.8 percent of the sample, respectively.

Type of Ownership

An analysis of the respondent companies by type of ownership is shown in Exhibit 4. Privately held corporations accounted for over 70 percent of this year's sample. The 28 publicly held corporations responding comprise 5.5 percent of the sample; however, this small percentage represents a significant portion of the publicly held foodservice operations in the U.S.

Type of Restaurant

Limited menu-tableservice operations were the predominant restaurant type contributing to this year's survey, followed by full menu-tableservice establishments. Exhibit 5 shows that the distribution of restaurants was evenly dispersed with the exception of primarily coffee shop operations, which accounted for less than 5 percent of the sample. Operators whose restaurants fit into more than one restaurant type provided information on the type that accounted for the largest percentage of total sales.

Exhibit 2
Distribution of Respondents—By Number of Restaurants

Number of Restaurants	Number of Respondents	Percent of Respondents
1	283	55.7%
2 to 4	107	21.1
5 to 9	49	9.6
10 to 49	46	9.1
50 and Over	20	3.9
No Response	3	0.6
Total	508	100.0%

Exhibit 3
Distribution of Respondents—By Type of Organization

Type of Organization	Number of Respondents	Percent of Respondents
Chain—No Franchises	62	12.2%
Chain—Franchisor	15	3.0
Franchisee—Multiple Units	43	8.5
Franchisee—Single Unit	22	4.3
Independent	362	71.3
No Response	4	0.7
Total	508	100.0%

Exhibit 4
Distribution of Respondents—By Type of Ownership

Type of Ownership	Number of Respondents	Percent of Respondents
Publicly Held Corporation	28	5.5%
Privately Held Corporation	367	72.2
Partnership	41	8.1
Proprietorship—Sole Owner	69	13.6
No Response	3	0.6
Total	508	100.0%

Exhibit 5
Distribution of Respondents—By Type of Restaurant*

Type of Restaurant	Number of Respondents	Percent of Respondents
Cafeteria—Full Menu	93	18.3%
Coffee Shop	24	4.7
Limited Menu—No Tableservice	91	17.9
Full Menu—Tableservice	130	25.6
Limited Menu—Tableservice	165	32.5
No Response	5	1.0
Total	508	100.0%

*Respondents with more than one type of restaurant reported the type accounting for the largest portion of sales.

Exhibit 6
Distribution of Respondents—By Scope of Operation

Scope of Operation	Number of Respondents	Percent of Respondents
Operate Locally	377	74.2%
Operate in Several Localities Within One or Two States	70	13.8
Operate Regionally	29	5.7
Operate Within U.S. Only	20	3.9
Operate Internationally	8	1.6
No Response	4	0.8
Total	508	100.0%

Exhibit 7
Distribution of Respondents—By Number of Seats*

Number of Seats	Number of Respondents	Percent of Respondents
Fewer Than 100	137	27.0%
100 to 199	133	26.2
200 to 499	117	23.0
500 to 999	55	10.8
1,000 and Over	66	13.0
No Response	0	0
Total	508	100.0%

*In all company operated restaurants.

Exhibit 8
Distribution of Respondents—By Annual Sales Volume

Sales Volume	Number of Respondents	Percent of Respondents
Less than $1,000,000	235	46.3%
$1,000,000 to $1,999,999	96	18.9
$2,000,000 to $4,999,999	81	15.9
$5,000,000 to $9,999,999	44	8.7
$10,000,000 and Over	52	10.2
No Response	0	0
Total	508	100.0%

Exhibit 9
Distribution of Respondents—By Sales Per Company Operated Restaurant

Sales Per Restaurant	Number of Respondents	Percent of Respondents
Less than $500,000	159	31.3%
$500,000 to $999,999	166	32.7
$1,000,000 to $1,999,999	113	22.2
$2,000,000 and Over	43	8.5
No Response	27	5.3
Total	508	100.0%

Geographic Scope of Operation

Approximately 75 percent of the restaurants limit their scope of operations to a local base as demonstrated in Exhibit 6. As the area of operations expanded, the number of firms conducting business within a geographic category decreased. Only 1.6 percent of the sample answered that they operate restaurants internationally.

Number of Seats

Exhibit 7 illustrates the distribution of respondents by the total number of seats in their operations. Over 75 percent of the participants were clustered in the groups with less than 500 seats per establishment.

Sales Volume

Exhibit 8 displays sales volume data for company-operated restaurants. Approximately 46 percent of the contributors reported total annual sales of less than $1 million in 1984, while 19 percent of the respondents had sales of $5 million or more.

Sales Per Company Operated Restaurant

Exhibit 9 gives sales per unit data for the sample. There was a fairly even distribution among those restaurants in the following three categories: sales under $500,000, sales between $500,000 and $999,999, and sales of $1 million and over.

Number of Employees

The distribution of the participating companies by number of employees is displayed in Exhibit 10. The average number of employees per company was 267, ranging from 2 to 13,500. This average, however, was excessively weighted by the larger companies' responses. The median, 49 employees per company, may be a more realistic figure for comparison.

Region of the Country

Approximately 30 percent of the sample was composed of headquarter operations located in the North Central region of the country, followed by 21.4 percent of the sample from the West. As shown in Exhibit 11, however, all regions were well represented this year.

Description of compensation statistics

Each of the survey respondents was asked to provide the following information regarding executive compensation as of September 1984:

- Base salary—guaranteed salary in dollars earned, though not necessarily received, excluding all bonuses and incentives.
- Annual bonus and/or incentive.
- Annual profit sharing.
- Total estimated cost of all benefits.

For the purpose of estimating compensation in this survey, the entire amount earned is included in the current year even though part or all of it may not actually have been paid during the year. Bonus and profit-sharing plans frequently are based on company performance during the fiscal year. As a result, there may be a lag between the time the money is earned and when it is received. Other types of plans require that bonuses be earned in predetermined annual installments over a period of years after 1984 or be placed (in part or whole) in a fund not to be paid until the executive retires or terminates employment.

Another factor that is especially notable is the trend away from cash payments toward more benefits or perquisites. To assess the current amount of these benefits, the respondents were asked to disclose the total estimated cost of all applicable benefits for each position, to be taken from the list as shown in Exhibit 1 (pages 4-5).

The respondents were asked to provide compensation information for the following 28 positions as of September 1984, after reviewing the job descriptions listed in the questionnaire in Appendix III:

Central Office:
Chief Executive
Executive Vice President
Vice President of:
- Operations
- Finance
- Marketing
- Personnel
- Development
- Franchises
- Distribution/Purchasing
- General Counsel
- Real Estate

Treasurer
Controller

Exhibit 10
Distribution of Respondents—By Number of Employees

Number of Employees Per Company	Number of Respondents	Percent of Respondents
Fewer than 25	113	22.2%
25 to 49	116	22.8
50 to 99	94	18.5
100 to 249	66	13.0
250 and Over	82	16.2
No Response	37	7.3
Total	508	100.0%

Exhibit 11
Distribution of Respondents—By Region of Country

Region	Number of Respondents	Percent of Respondents
Northeast	79	15.6%
Southeast	74	14.6
North Central	154	30.3
South Central	43	8.5
West	109	21.4
No Response	49	9.6
Total	508	100.0%

Unit Level:
Unit Manager
Assistant Manager
Night Manager
Manager Trainee
Maitre d'/Hostess
Headwaiter
Executive Chef
Chef
Head Bartender

Regional Level:
Regional Manager—Operations
Assistant Regional Manager—Operations
Regional Controller
Regional Marketing Director
Regional Manager—Distribution
Regional Personnel Director

While most respondents were able to classify their executives in these positions, information was received on 497 positions classified as "other." This represented 3.3 percent of the total 14,906 positions reported. Among the titles included in this category were the following:

Central Office:
Vice President—Administration
Vice President—Kitchen Operation
Corporate Sales Manager
Corporate Supervisor

Unit Level:
Office Manager
Kitchen Manager
Bakery Manager
Foodservice Supervisor
Banquet Manager
Food and Beverage Director

Regional Level:
Recruiters
District Manager
District Supervisor
Financial Analyst
Training Director

Executive compensation and benefits—by individual positions

In this section, information is provided separately for each of the 21 positions listed below. The figures in each table are analyzed by each of the categories listed in "Background." This breakdown permits readers to compare executive compensation policies and practices of their restaurant companies with those that have similar characteristics. In each exhibit, the number of positions contributing and the lower quartile, median and upper quartile are given for base salary, annual bonus or incentive, annual profit sharing and total estimated cost of benefits. See page 57 for a description of how to use the following exhibits.

Exhibit	Position	Page
	Central Office:	
12	Chief Executive Officer	10
13	Executive Vice President	12
14	Vice President of Operations	14
15	Vice President of Finance	16
16	Vice President of Marketing	18
17	Vice President of Personnel	20
18	Vice President of Development	22
19	Vice President of Distribution/Purchasing	24
20	Treasurer	26
21	Controller	28
	Unit Level:	
22	Unit Manager	30
23	Assistant Manager	32
24	Night Manager	34
25	Manager Trainee	36
26	Maitre d'/Hostess	38
27	Headwaiter	40
28	Executive Chef	42
29	Chef	44
30	Head Bartender	46
	Regional Level*	
31	Regional Manager—Operations	48

*There was insufficient data for Regional Controller, Regional Marketing Director, Regional Manager-Distributor, Regional Personnel Director and Assistant Regional Manager—Operations.

Exhibit 12
Compensation for Chief Executive Officer[1]

	Base Salary				Annual Bonus or Incentive		
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median
Type of Organization:							
Chain—No Franchises	51	$60,000	$ 73,000	$120,000	25	$12,910	$25,000
Chain—Franchisor	11	42,000	80,000	117,500	8	•	40,000
Franchisee—Multiple Units	37	58,500	75,000	106,750	24	15,000	27,500
Franchisee—Single Unit	4	•	[illegible],000	•	2	•	•
Independent	105	30,000	45,000	60,000	52	5,000	10,000
Type of Ownership:							
Publicly Held Corporation	18	$51,475	$ 80,300	$119,375	8	•	$20,000
Privately Held Corporation	173	37,000	60,000	89,150	97	$ 6,190	$ 20,000
Partnership	10	26,250	43,500	79,000	5	•	25,000
Proprietorship—Sole Owner	6	•	42,500	•	1	•	•
Type of Restaurant:							
Cafeteria—Full Menu	35	$40,000	$ 52,000	$ 80,000	17	$ 5,440	$25,000
Coffee Shop	12	50,500	62,500	117,500	9	•	20,000
Limited Menu—No Tableservice	52	48,000	71,750	100,000	28	15,000	25,400
Full Menu—Tableservice	58	28,950	60,000	90,000	31	6,000	12,000
Limited Menu—Tableservice	51	31,000	50,000	75,000	26	5,250	20,000
Scope of Operation:							
Local Only	107	$30,000	$ 48,000	$ 65,000	51	$ 5,000	$10,000
Several Localities	58	50,000	70,000	97,500	35	10,000	30,000
Regional	24	50,000	74,000	100,000	15	25,000	25,800
National (U.S. Only)	14	70,000	95,000	123,750	7	•	25,000
International	5	•	120,000	•	3	•	•
Annual Sales Volume:							
Less than $1,000,000	44	$24,175	$ 30,000	$ 48,250	21	$ 3,250	$ 9,000
$1,000,000 to $1,999,999	32	31,500	48,000	70,000	17	5,250	13,000
$2,000,000 to $4,999,999	52	42,000	55,000	71,875	32	5,250	12,500
$5,000,000 to $9,999,999	35	50,000	70,000	86,600	17	20,000	30,000
$10,000,000 and Over	45	71,400	110,000	150,000	24	25,000	33,802
Sales Per Restaurant:							
Less than $500,000	50	$26,250	$ 42,275	$ 71,125	19	$ 3,000	$12,000
$500,000 to $999,999	70	36,000	69,060	90,000	42	10,000	24,500
$1,000,000 to $1,999,999	62	42,750	62,125	97,500	37	10,000	20,000
$2,000,000 and Over	17	50,000	60,000	146,300	8	•	26,750

•Insufficient number of positions contributing data.
[1]Please refer to "Background" for an explanation of medians and quartiles.

	Annual Profit Sharing				Total Estimated Cost of Benefits			
Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
$37,250	17	$5,000	$10,000	$22,243	41	$6,375	$14,800	$30,000
•	4	•	5,750	•	4	•	10,000	•
46,750	12	5,250	14,000	28,200	27	7,000	10,000	20,000
•	1	•	•	•	1	•	•	•
26,875	23	5,000	7,594	26,036	67	3,000	7,500	15,000
•	4		$ 7,500	•	13	$8,095	$16,600	$28,750
$40,000	50	$5,000	9,900	$24,527	120	4,552	10,000	16,650
•	2	•	•	•	4	•	6,400	•
•	1	•	•	•	3	•	•	•
$37,500	13	$5,000	$20,000	$36,509	30	$4,000	$ 8,500	$19,500
•	6	•	4,040	•	11	3,000	8,380	20,000
46,000	10	4,700	18,500	22,200	32	6,375	10,000	16,500
35,000	11	5,000	8,000	18,000	38	3,175	10,000	22,525
41,500	17	6,000	10,000	55,695	29	4,625	11,000	15,000
$25,000	21	$3,500	$ 6,000	$18,750	71	$3,000	$ 9,000	$15,000
42,000	14	4,918	10,000	28,200	36	8,000	11,500	20,472
40,000	16	5,250	10,250	35,100	18	4,782	9,000	30,000
•	5	•	22,858	•	12	8,535	10,000	19,250
•	1	•	•	•	3	•	•	•
$23,000	8	•	$ 6,000	•	33	$1,975	$ 5,000	$12,228
23,750	4	•	18,500	•	11	2,500	7,500	25,000
33,750	12	$2,375	7,500	$25,798	39	3,700	9,000	14,500
47,500	15	5,000	8,000	20,000	22	8,500	15,300	21,500
68,750	18	5,000	10,250	45,000	35	8,000	15,000	30,000
$25,000	10	$5,000	$ 7,797	$16,500	35	$2,800	$ 9,000	$13,772
38,750	18	3,170	10,000	28,200	46	4,782	10,000	19,250
40,000	22	5,000	14,000	45,000	41	5,250	12,000	25,000
•	5	•	10,000	•	10	3,000	11,000	27,213

Exhibit 13
Compensation for Executive Vice President[1]

	Base Salary				Annual Bonus or Incentive		
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median
Type of Organization:							
Chain—No Franchises	30	$51,250	$ 86,900	$104,812	16	$ 7,660	$11,230
Chain—Franchisor	4	*	69,041	*	3	*	*
Franchisee—Multiple Units	11	36,000	55,000	72,500	8	*	19,000
Franchisee—Single Unit	2	*	*	*	0	*	*
Independent	51	25,000	32,500	60,000	34	3,500	12,500
Type of Ownership:							
Publicly Held Corporation	18	$56,800	$ 70,000	$105,300	11	**	$10,000
Privately Held Corporation	69	30,000	50,000	85,600	42	$ 5,000	15,000
Partnership	8	*	60,000	*	5	**	**
Proprietorship—Sole Owner	0	*	*	*	0	*	*
Type of Restaurant:							
Cafeteria—Full Menu	21	$30,000	$ 50,000	$105,300	12	$ 5,250	$15,000
Coffee Shop	7	*	70,000	*	6	*	12,500
Limited Menu—No Tableservice	16	39,500	62,750	70,000	8	*	12,500
Full Menu—Tableservice	29	24,250	37,500	96,250	19	3,500	12,460
Limited Menu—Tableservice	25	30,007	46,000	93,750	16	5,000	15,000
Scope of Operation:							
Local Only	43	$30,000	$ 36,400	$ 62,000	23	$ 3,500	$ 5,000
Several Localities	24	35,250	50,500	100,000	17	6,910	15,000
Regional	14	30,000	50,000	83,500	10	**	17,500
National (U.S. only)	10	66,561	87,500	104,812	7	*	10,000
International	7	*	105,300	*	4	**	**
Annual Sales Volume:							
Less than $1,000,000	16	$17,500	$ 29,700	$ 72,375	9	*	$16,500
$1,000,000 to $1,999,999	12	25,000	30,015	32,500	10	**	3,500
$2,000,000 to $4,999,999	19	30,000	36,000	55,000	13	$ 5,000	15,000
$5,000,000 to $9,999,999	16	37,000	49,000	69,530	10	**	14,000
$10,000,000 and Over	35	63,500	100,000	127,800	19	10,000	17,160
Sales Per Restaurant:							
Less than $500,000	16	$21,850	$ 48,900	$ 84,000	5	*	$ 4,000
$500,000 to $999,999	31	30,000	36,000	68,120	24	$ 3,875	10,000
$1,000,000 to $1,999,999	32	42,450	66,000	100,000	22	6,750	15,000
$2,000,000 and Over	11	30,000	50,000	100,000	4	*	22,500

*Insufficient number of positions contributing data.
**Insufficient number of companies contributing data.
[1]Please refer to "Background" for an explanation of medians and quartiles.

	Annual Profit Sharing				Total Estimated Cost of Benefits			
Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
$25,000	9	•	$ 3,750	•	22	$ 5,985	$12,500	$25,750
•	2	•	•	•	2	•	•	•
•	5	•	11,000	•	8	•	10,500	•
•	0	•	•	•	0	•	•	•
30,372	15	$5,000	7,615	$15,000	29	2,850	7,500	16,600
••	4	•	$ 3,590	•	12	$ 6,985	$15,200	$18,913
$25,000	25	$3,812	8,500	$18,750	44	5,000	9,000	16,500
••	2	•	•	•	2	•	•	•
•	0	•	•	•	0	•	•	•
$28,497	9	•	$11,000	•	13	$ 5,000	$ 8,000	$18,999
•	4	••	••	••	6	•	8,500	•
•	4	•	6,550	•	10	5,625	9,500	18,250
40,000	4	•	12,500	•	20	2,575	8,250	18,370
44,375	10	$5,000	11,250	$26,250	12	10,000	15,000	16,125
$15,000	13	$3,875	$ 7,594	$14,750	30	$ 3,500	$ 9,500	$17,375
40,000	2	•	•	•	10	5,250	10,500	24,112
••	10	••	14,375	••	10	4,782	8,750	23,250
•	6	•	3,485	•	9	•	10,000	•
••	0	•	•	•	2	•	•	•
•	5	•	$ 5,000	•	10	$ 862	$ 3,900	$11,478
••	2	•	•	•	5	••	••	••
$25,000	7	•	7,615	•	14	5,000	8,250	14,500
••	6	•	20,000	•	7	•	11,000	•
50,000	11	$2,574	6,000	$ 8,750	25	7,625	15,400	25,750
•	6	•	$ 7,847	•	9	•	$10,000	•
$19,500	10	••	7,375	••	21	$ 5,980	11,000	$20,318
40,000	10	$2,673	5,000	$35,750	20	5,250	10,000	18,375
•	4	•	14,500	•	7	•	10,000	•

Exhibit 14
Compensation for Vice President of Operations[1]

	Base Salary				Annual Bonus or Incentive		
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median
Type of Organization:							
Chain—No Franchises	50	$36,250	$50,000	$69,000	28	$ 9,250	$15,178
Chain—Franchisor	5	*	40,800	*	4	*	9,500
Franchisee—Multiple Units	29	35,000	45,000	50,000	20	7,625	10,000
Franchisee—Single Unit	2	*	*	*	1	*	*
Independent	54	25,000	30,000	42,500	34	3,500	7,250
Type of Ownership:							
Publicly Held Corporation	27	$45,000	$60,000	$70,000	16	$10,000	$12,000
Privately Held Corporation	105	30,000	40,000	50,000	66	5,000	9,375
Partnership	6	*	30,000	*	4	**	**
Proprietorship—Sole Owner	2	*	*	*	1	*	*
Type of Restaurant:							
Cafeteria—Full Menu	35	$25,000	$42,500	$51,447	23	$ 5,000	$10,000
Coffee Shop	15	32,000	50,000	60,000	13	**	12,000
Limited Menu—No Tableservice	30	35,000	46,000	51,500	13	5,750	8,000
Full Menu—Tableservice	31	27,000	39,000	54,000	18	7,000	10,000
Limited Menu—Tableservice	29	29,100	40,000	60,000	20	5,000	11,300
Scope of Operation:							
Local Only	42	$25,000	$30,000	$42,375	19	$ 3,000	$ 7,000
Several Localities	43	30,000	38,500	48,000	30	5,000	10,000
Regional	27	40,000	45,000	50,000	20	5,000	9,000
National (U.S. Only)	20	51,447	60,000	81,250	14	**	16,470
International	8	*	70,000	*	4	**	**
Annual Sales Volume:							
Less than $1,000,000	17	$24,580	$50,000	$64,224	8	*	$15,178
$1,000,000 to $1,999,999	6	*	30,000	*	1	*	*
$2,000,000 to $4,999,999	23	26,000	30,000	37,180	14	$ 2,250	6,000
$5,000,000 to $9,999,999	41	26,550	39,000	44,375	26	5,000	7,000
$10,000,000 and Over	53	45,000	50,000	68,750	38	8,250	12,000
Sales Per Restaurant:							
Less than $500,000	33	$25,500	$40,000	$51,447	12	**	$ 8,000
$500,000 to $999,999	56	30,000	36,090	49,375	40	$ 5,000	10,000
$1,000,000 to $1,999,999	35	39,000	45,000	50,000	24	5,125	10,000
$2,000,000 and Over	8	*	37,500	*	5	*	10,000

*Insufficient number of positions contributing data.
**Insufficient number of companies contributing data.
[1]Please refer to "Background" for an explanation of medians and quartiles.

	Annual Profit Sharing				Total Estimated Cost of Benefits			
Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
$20,000	15	$3,140	$ 5,000	$52,920	40	$6,001	$ 9,000	$15,000
•	2	•	•	•	3	•	•	•
21,750	14	3,250	5,500	24,750	24	7,074	8,500	12,000
•	1	•	•	•	0	•	•	•
10,000	13	3,500	5,000	10,000	37	1,895	4,700	11,155
$16,470	8	•	$ 5,000	•	18	$8,000	$12,375	$16,008
17,500	35	$3,000	5,000	$10,000	84	4,385	7,148	11,155
••	1	•	•	•	1	•	•	•
•	1	•	•	•	1	•	•	•
$17,500	13	••	$ 5,000	••	22	$3,600	$ 8,000	$14,875
••	9	•	3,140	•	15	5,000	7,000	23,000
10,000	7	•	9,000	•	19	6,000	8,000	10,000
18,750	5	•	7,500	•	23	5,000	9,000	15,000
18,839	11	••	3,500	••	25	4,775	6,001	13,687
$ 9,750	9	•	$ 5,000	•	31	$2,000	$ 5,000	$ 8,000
15,750	10	••	4,250	••	31	4,280	8,000	15,000
13,800	15	••	5,000	••	20	5,000	8,000	18,750
••	11	••	15,000	••	18	6,001	10,370	15,325
••	0	•	•	•	4	••	••	••
•	3	•	•	•	12	$2,200	$ 7,500	$15,000
•	1	•	•	•	4	•	2,280	•
$10,000	5	•	$ 2,000	•	18	2,000	5,000	10,000
15,600	14	••	4,750	••	25	4,280	7,000	10,000
20,000	22	$3,338	5,000	$39,675	45	6,001	10,000	15,325
••	3	•	•	•	21	$3,275	$ 8,000	$14,550
$17,242	27	$4,000	$ 5,000	$15,000	41	5,000	8,000	14,250
15,000	11	3,000	5,000	9,000	32	4,000	6,500	11,885
•	1	•	•	•	5	•	15,000	•

Exhibit 15
Compensation for Vice President of Finance[1]

	Base Salary				Annual Bonus or Incentive		
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median
Type of Organization:							
Chain—No Franchises	13	$42,750	$55,000	$73,000	6	•	$ 8,500
Chain—Franchisor	3	•	•	•	3	•	•
Franchisee—Multiple Units	13	31,000	45,000	59,000	9	•	10,000
Franchisee—Single Unit	1	•	•	•	0	•	•
Independent	16	25,000	33,000	46,500	11	$2,000	4,000
Type of Ownership:							
Publicly Held Corporation	7	•	$60,000	•	3	•	•
Privately Held Corporation	36	$30,750	43,000	$52,250	25	$3,000	$ 7,000
Partnership	1	•	•	•	1	•	•
Proprietorship—Sole Owner	2	•	•	•	0	•	•
Type of Restaurant:							
Cafeteria—Full Menu	5	•	$48,000	•	3	•	•
Coffee Shop	3	•	•	•	3	•	•
Limited Menu—No Tableservice	15	$20,000	36,000	$50,000	8	•	$ 9,000
Full Menu—Tableservice	12	42,750	52,500	67,750	8	•	7,000
Limited Menu—Tableservice	11	25,500	45,000	65,000	7	•	12,000
Scope of Operation:			•				
Local Only	13	$24,250	$36,000	$44,750	8	•	$ 6,500
Several Localities	11	25,500	37,000	47,000	10	$1,000	6,762
Regional	9	•	45,000	•	5	•	5,000
National (U.S. Only)	9	•	67,000	•	5	•	15,000
International	4	•	73,199	•	1	•	•
Annual Sales Volume:							
Less than $1,000,000	4	•	$65,699	•	2	•	•
$1,000,000 to $1,999,999	3	•	•	•	1	•	•
$2,000,000 to $4,999,999	5	•	33,000	•	3	•	•
$5,000,000 to $9,999,999	12	$26,250	39,000	$44,250	10	$1,000	$ 3,500
$10,000,000 and Over	22	45,000	53,500	69,250	13	5,500	10,000
Sales Per Restaurant:							
Less than $500,000	6	•	$41,287	•	2	•	•
$500,000 to $999,999	17	$25,125	36,000	$52,250	10	$1,500	$ 7,500
$1,000,000 to $1,999,999	12	45,000	52,000	65,500	10	4,750	12,500
$2,000,000 and Over	8	•	43,000	•	5	•	3,525

•Insufficient number of positions contributing data.
[1]Please refer to "Background" for an explanation of medians and quartiles.

	Annual Profit Sharing				Total Estimated Cost of Benefits			
Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
•	3	•	•	•	11	$5,100	$ 8,000	$15,000
•	2	•	•	•	2	•	•	•
•	8	•	$8,450	•	10	5,000	10,000	14,250
•	0	•	•	•	0	•	•	•
$10,000	5	•	3,500	•	12	2,295	4,377	9,375
•	1	•	•	•	5	•	$ 8,000	•
$14,250	16	$2,125	$4,250	$ 8,978	28	$4,782	7,250	$10,648
•	1	•	•	•	1	•	•	•
•	0	•	•	•	1	•	•	•
•	3	•	•	•	4	•	$ 7,450	•
•	2	•	•	•	3	•	•	•
•	5	•	$7,900	•	9	•	7,500	•
•	3	•	•	•	9	•	10,000	•
•	5	•	4,000	•	10	$2,465	7,750	$10,648
•	4	•	$4,300	•	11	$1,860	$ 7,500	$10,000
$17,500	4	•	3,250	•	8	•	6,000	•
•	6	•	6,200	•	7	•	6,000	•
•	4	•	6,457	•	7	•	10,000	•
•	0	•	•	•	2	•	•	•
•	1	•	•	•	3	•	•	•
•	0	•	•	•	2	•	•	•
•	2	•	•	•	3	•	•	•
$10,000	5	•	$2,500	•	10	$3,770	$ 6,000	$ 9,975
18,750	10	$1,725	8,407	$21,250	17	5,025	8,000	14,250
•	1	•	•	•	2	•	•	•
$10,000	7	•	$3,000	•	14	$4,387	$ 5,050	$ 9,375
20,000	7	•	9,000	•	11	5,000	8,000	12,000
•	2	•	•	•	6	•	9,950	•

Exhibit 16
Compensation for Vice President of Marketing[1]

	Base Salary				Annual Bonus or Incentive		
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median
Type of Organization:							
Chain—No Franchises	18	$29,250	$45,000	$69,625	9	*	$ 6,680
Chain—Franchisor	4	**	**	**	1	*	*
Franchisee—Multiple Units	12	20,250	32,500	42,000	5	*	8,000
Franchisee—Single Unit	1	*	*	*	0	*	*
Independent	6	*	45,915	*	6	*	6,670
Type of Ownership:							
Publicly Held Corporation	12	**	$57,915	**	6	*	$ 6,675
Privately Held Corporation	26	$26,000	33,600	$45,000	14	$3,000	5,000
Partnership	2	*	*	*	1	*	*
Proprietorship—Sole Owner	1	*	*	*	0	*	*
Type of Restaurant:							
Cafeteria—Full Menu	9	*	$62,500	*	6	*	$ 8,335
Coffee Shop	4	*	41,500	*	3	*	*
Limited Menu—No Tableservice	14	$20,250	33,100	$40,000	4	*	4,450
Full Menu—Tableservice	6	*	48,750	*	4	*	7,340
Limited Menu—Tableservice	8	*	29,500	*	4	*	4,271
Scope of Operation:							
Local Only	8	*	$33,100	*	4	*	$ 4,450
Several Localities	12	$17,925	27,000	$40,500	7	*	6,680
Regional	7	*	40,000	*	3	*	*
National (U.S. Only)	7	*	65,000	*	4	*	10,000
International	7	*	62,830	*	3	*	6,670
Annual Sales Volume:							
Less than $1,000,000	5	**	**	**	5	**	**
$1,000,000 to $1,999,999	3	*	*	*	2	*	*
$2,000,000 to $4,999,999	3	*	*	*	2	*	*
$5,000,000 to $9,999,999	7	*	$40,000	*	2	*	*
$10,000,000 and Over	23	$30,000	40,000	$65,000	10	$5,000	$ 7,340
Sales Per Restaurant:							
Less than $500,000	5	*	$45,000	*	1	*	*
$500,000 to $999,999	17	$26,000	33,000	$48,750	10	$2,250	$ 5,771
$1,000,000 to $1,999,999	13	29,250	40,000	60,125	5	*	8,000
$2,000,000 and Over	1	*	*	*	0	*	*

*Insufficient number of positions contributing data.
**Insufficient number of companies contributing data.
[1]Please refer to "Background" for an explanation of medians and quartiles.

	Annual Profit Sharing				Total Estimated Cost of Benefits			
Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
•	4	•	$3,600	•	16	$5,125	$ 7,975	$10,225
•	2	•	•	•	2	•	•	•
•	6	•	6,000	•	8	•	10,000	•
•	0	•	•	•	0	•	•	•
•	0	•	•	•	1	•	•	•
•	2	•	•	•	6	•	$ 9,400	•
$12,250	9	•	$3,000	•	20	$4,000	6,000	$ 9,625
•	1	•	•	•	1	•	•	•
•	0	•	•	•	0	•	•	•
•	3	•	•	•	5	•	$ 8,000	•
•	3	•	•	•	4	•	5,750	•
•	2	•	•	•	6	•	5,500	•
•	2	•	•	•	6	•	10,400	•
•	2	•	•	•	6	•	7,975	•
•	1	•	•	•	5	•	$ 4,700	•
•	3	•	•	•	7	•	6,000	•
•	5	•	$3,000	•	6	•	7,000	•
•	3	•	•	•	7	•	10,000	•
•	0	•	•	•	2	•	•	•
••	1	•	•	•	2	•	•	•
•	0	•	•	•	0	•	•	•
•	0	•	•	•	3	•	•	•
•	3	•	•	•	4	•	$ 7,000	•
$10,000	8	•	$5,250	•	18	$4,250	7,975	$12,000
•	1	•	•	•	1	•	•	•
$10,000	4	•	$1,900	•	13	$4,775	$ 6,000	$10,600
•	6	•	6,000	•	10	4,000	8,000	12,000
•	0	•	•	•	1	•	•	•

Exhibit 17
Compensation for Vice President of Personnel[1]

	Base Salary				Annual Bonus or Incentive		
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median
Type of Organization:							
Chain—No Franchises	17	$31,925	$40,000	$55,776	10	$4,332	$7,277
Chain—Franchisor	1	•	•	•	1	•	•
Franchisee—Multiple Units	12	28,500	33,500	41,500	6	•	6,500
Franchisee—Signal Unit	1	•	•	•	0	•	•
Independent	11	20,000	35,000	56,630	9	•	3,500
Type of Ownership:							
Publicly Held Corporation	9	•	$50,000	•	7	•	$6,670
Privately Held Corporation	30	$24,500	35,500	$42,000	18	$2,250	5,000
Partnership	1	•	•	•	1	•	•
Proprietorship—Sole Owner	1	•	•	•	0	•	•
Type of Restaurant:							
Cafeteria—Full Menu	9	•	$42,000	•	4	••	••
Coffee Shop	5	•	45,000	•	4	•	$5,905
Limited Menu—No Tableservice	13	$24,500	30,000	$37,875	7	•	5,000
Full Menu—Tableservice	6	•	28,000	•	4	•	6,027
Limited Menu—Tableservice	9	•	37,500	•	7	•	3,500
Scope of Operation:							
Local Only	12	$20,500	$31,450	$38,750	8	•	$3,250
Several Localities	12	21,000	32,500	38,875	6	•	6,027
Regional	7	•	40,000	•	5	•	7,500
National (U.S. Only)	4	•	46,500	•	3	•	•
International	7	•	56,630	•	4	••	••
Annual Sales Volume:							
Less than $1,000,000	7	•	$56,630	•	7	•	$6,670
$1,000,000 to $1,999,999	3	•	•	•	1	•	•
$2,000,000 to $4,999,999	4	•	28,000	•	3	•	•
$5,000,000 to $9,999,999	6	•	33,000	•	2	•	•
$10,000,000 and Over	22	$31,250	38,250	$49,500	13	$4,482	7,500
Sales Per Restaurant:							
Less than $500,000	8	•	$37,250	•	4	•	$6,500
$500,000 to $999,999	14	$20,500	30,000	$40,875	8	•	5,682
$1,000,000 to $1,999,999	12	32,750	39,500	53,776	7	•	3,500
$2,000,000 and Over	2	•	•	•	1	•	•

*Insufficient number of positions contributing data.
**Insufficient number of companies contributing data.
[1]Please refer to "Background" for an explanation of medians and quartiles.

	Annual Profit Sharing				Total Estimated Cost of Benefits			
Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
$15,672	6	•	$1,865	•	16	$4,212	$ 8,700	$13,688
•	0	•	•	•	0	•	•	•
•	7	•	3,000	•	8	•	7,148	•
•	0	•	•	•	0	•	•	•
•	0	•	•	•	4	•	6,550	•
•	2	•	•	•	5	•	$10,850	•
$10,750	11	$2,000	$2,300	$ 6,000	23	$4,700	7,297	$12,000
•	0	•	•	•	0	•	•	•
•	0	•	•	•	0	•	•	•
••	4	•	$2,050	•	6	•	$ 6,800	•
•	4	•	1,865	•	5	•	7,000	•
•	3	•	•	•	6	•	5,648	•
•	0	•	•	•	4	•	12,925	•
•	2	•	•	•	7	•	8,400	•
•	3	•	•	•	9	•	$ 7,000	•
•	2	•	•	•	7	•	7,297	•
•	4	•	$3,050	•	6	•	6,500	•
•	4	•	1,843	•	4	•	10,700	•
••	0	•	•	•	2	•	•	•
•	1	•	•	•	3	•	•	•
•	0	•	•	•	1	•	•	•
•	1	•	•	•	3	•	•	•
•	2	•	•	•	5	•	$ 6,600	•
$10,000	9	•	$3,000	•	16	$4,887	10,425	$14,856
•	1	•	•	•	3	•	•	•
•	5	•	$3,000	•	9	•	$ 5,000	•
•	6	•	3,500	•	11	$5,000	8,400	$12,000
•	0	•	•	•	2	•	•	•

Exhibit 18
Compensation for Vice President of Development[1]

	Base Salary				Annual Bonus or Incentive		
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median
Type of Organization:							
Chain — No Franchises	16	$40,625	$60,000	$83,750	12	$9,660	$14,007
Chain — Franchisor	1	*	*	*	0	*	*
Franchisee — Multiple Units	7	*	44,000	*	3	*	*
Franchisee — Single Unit	2	*	*	*	0	*	*
Independent	2	*	*	*	2	*	*
Type of Ownership:							
Publicly Held Corporation	11	**	$60,000	**	8	*	$ 9,830
Privately Held Corporation	16	$43,250	55,000	$84,375	8	*	22,500
Partnership	1	*	*	*	1	*	*
Proprietorship — Sole Owner	0	*	*	*	0	*	*
Type of Restaurant:							
Cafeteria — Full Menu	6	*	$70,950	*	4	*	*
Coffee Shop	2	*	*	*	2	*	*
Limited Menu — No Tableservice	9	*	45,000	*	2	*	*
Full Menu — Tableservice	7	*	40,000	*	5	*	$ 9,660
Limited Menu — Tableservice	4	*	83,750	*	4	*	24,000
Scope of Operation:							
Local Only	2	*	*	*	0	*	*
Several Localities	8	*	$47,500	*	5	*	$10,000
Regional	4	*	46,500	*	2	*	*
National (U.S. Only)	9	*	60,000	*	7	*	20,000
International	5	*	70,950	*	3	*	*
Annual Sales Volume:							
Less than $1,000,000	4	**	**	**	4	**	**
$1,000,000 to $1,999,999	0	*	*	*	0	*	*
$2,000,000 to $4,999,999	0	*	*	*	0	*	*
$5,000,000 to $9,999,999	6	*	$43,500	*	1	*	*
$10,000,000 and Over	18	$40,000	57,500	$83,750	12	$4,340	$ 9,830
Sales Per Restaurant:							
Less than $500,000	6	*	$37,500	*	1	*	*
$500,000 to $999,999	9	*	50,000	*	5	*	$ 9,660
$1,000,000 to $1,999,999	8	*	58,500	*	6	*	15,000
$2,000,000 and Over	1	*	*	*	1	*	*

*Insufficient number of positions contributing data.
**Insufficient number of companies contributing data.
[1]Please refer to "Background" for an explanation of medians and quartiles.

	Annual Profit Sharing				Total Estimated Cost of Benefits			
Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
$23,750	5	•	$ 5,000	•	14	$5,560	$ 9,500	$20,000
•	0	•	•	•	0	•	•	•
•	3	•	•	•	5	•	8,000	•
•	0	•	•	•	0	•	•	•
•	0	•	•	•	0	•	•	•
•	2	•	•	•	7	•	$10,000	•
•	6	•	$11,000	•	11	$8,000	9,000	$20,000
•	0	•	•	•	1	•	•	•
•	0	•	•	•	0	•	•	•
•	3	•	•	•	4	•	$19,000	•
•	2	•	•	•	2	•	•	•
•	1	•	•	•	3	•	•	•
•	0	•	•	•	6	•	9,000	•
•	2	•	•	•	4	•	12,000	•
•	0	•	•	•	1	•	•	•
•	1	•	•	•	5	•	$11,250	•
•	3	•	•	•	3	•	•	•
•	4	•	$11,550	•	9	•	8,000	•
•	0	•	•	•	1	•	•	•
•	1	•	•	•	2	•	•	•
•	0	•	•	•	0	•	•	•
•	0	•	•	•	0	•	•	•
•	2	•	•	•	4	•	$ 7,500	•
$20,000	5	•	$17,000	•	13	$5,810	11,250	$20,000
•	0	•	•	•	2	•	•	•
•	4	•	$ 3,325	•	8	•	$ 9,200	•
•	3	•	•	•	6	•	10,000	•
•	0	•	•	•	1	•	•	•

Exhibit 19
Compensation for Vice President of Distribution/Purchasing[1]

	Base Salary				Annual Bonus or Incentive		
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median
Type of Organization:							
Chain—No Franchises	9	*	$30,000	*	3	*	*
Chain—Franchisor	2	*	*	*	1	*	*
Franchisee—Multiple Units	7	*	30,000	*	5	*	$5,000
Franchisee—Single Unit	1	*	*	*	0	*	*
Independent	7	*	44,100	*	4	*	2,100
Type of Ownership:							
Publicly Held Corporation	5	*	$36,000	*	2	*	*
Privately Held Corporation	20	$23,950	30,625	$44,125	10	$1,400	$5,000
Partnership	1	*	*	*	1	*	*
Proprietorship—Sole Owner	0	*	*	*	0	*	*
Type of Restaurant:							
Cafeteria—Full Menu	6	*	$42,050	*	0	*	*
Coffee Shop	3	*	*	*	2	*	*
Limited Menu—No Tableservice	8	*	32,500	*	4	*	$4,000
Full Menu—Tableservice	4	*	26,800	*	3	*	*
Limited Menu—Tableservice	5	*	30,000	*	4	*	5,250
Scope of Operation:							
Local Only	10	**	$35,000	**	4	*	$3,100
Several Localities	5	*	25,000	*	3	*	*
Regional	2	*	*	*	2	*	*
National (U.S. Only)	6	*	47,500	*	4	*	2,000
International	3	*	*	*	0	*	*
Annual Sales Volume:							
Less than $1,000,000	3	*	*	*	2	*	*
$1,000,000 to $1,999,999	2	*	*	*	0	*	*
$2,000,000 to $4,999,999	2	*	*	*	1	*	*
$5,000,000 to $9,999,999	4	*	$28,950	*	1	*	*
$10,000,000 and Over	15	$27,000	31,250	$40,000	9	*	$5,000
Sales Per Restaurant:							
Less than $500,000	5	*	$26,000	*	2	*	*
$500,000 to $999,999	7	*	25,000	*	4	*	$2,750
$1,000,000 to $1,999,999	10	**	36,250	**	5	*	5,000
$2,000,000 and Over	2	*	*	*	1	*	*

*Insufficient number of positions contributing data.
**Insufficient number of companies contributing data.
[1]Please refer to "Background" for an explanation of medians and quartiles.

	Annual Profit Sharing				Total Estimated Cost of Benefits			
Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
•	3	•	•	•	7	•	$4,650	•
•	1	•	•	•	1	•	•	•
•	5	•	$5,000	•	5	•	8,000	•
•	0	•	•	•	0	•	•	•
•	0	•	•	•	5	•	5,100	•
•	1	•	•	•	2	•	•	•
$10,000	8	•	$3,000	•	15	$3,000	$5,100	$12,000
•	0	•	•	•	1	•	•	•
•	0	•	•	•	0	•	•	•
•	2	•	•	•	5	•	$5,100	•
•	2	•	•	•	3	•	•	•
•	3	•	•	•	3	•	•	•
•	0	•	•	•	3	•	•	•
•	2	•	•	•	4	•	4,350	•
•	2	•	•	•	8	•	$5,100	•
•	2	•	•	•	3	•	•	•
•	2	•	•	•	2	•	•	•
•	3	•	•	•	5	•	8,000	•
•	0	•	•	•	0	•	•	•
•	1	•	•	•	1	•	•	•
•	0	•	•	•	2	•	•	•
•	1	•	•	•	2	•	•	•
•	1	•	•	•	3	•	•	•
•	6	•	$3,000	•	10	$4,000	$6,500	$14,250
•	0	•	•	•	1	•	•	•
•	3	•	•	•	5	•	$4,650	•
•	5	•	$5,000	•	9	•	5,100	•
•	0	•	•	•	2	•	•	•

Exhibit 20
Compensation for Treasurer[1]

	Base Salary				Annual Bonus or Incentive		
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median
Type of Organization:							
Chain — No Franchises	7	*	$40,000	*	5	*	$8,000
Chain — Franchisor	2	*	*	*	1	*	*
Franchisee — Multiple Units	3	*	*	*	0	*	*
Franchisee — Single Unit	0	*	*	*	0	*	*
Independent	13	$15,500	20,000	$31,150	5	*	6,000
Type of Ownership:							
Publicly Held Corporation	0	*	*	*	0	*	*
Privately Held Corporation	24	$18,500	$31,100	$43,750	11	$5,000	$7,500
Partnership	1	*	*	*	0	*	*
Proprietorship — Sole Owner	0	*	*	*	0	*	*
Type of Restaurant:							
Cafeteria — Full Menu	9	*	$35,000	*	4	*	$9,000
Coffee Shop	1	*	*	*	0	*	*
Limited Menu — No Tableservice	5	*	30,000	*	1	*	*
Full Menu — Tableservice	4	*	30,500	*	3	*	*
Limited Menu — Tableservice	6	*	22,150	*	3	*	*
Scope of Operation:							
Local Only	11	$15,000	$20,000	$31,000	5	*	$6,000
Several Localities	5	*	40,000	*	3	*	*
Regional	5	*	45,500	*	1	*	*
National (U.S. Only)	3	*	*	*	1	*	*
International	1	*	*	*	1	*	*
Annual Sales Volume:							
Less than $1,000,000	6	*	$18,500	*	3	*	*
$1,000,000 to $1,999,999	0	*	*	*	0	*	*
$2,000,000 to $4,999,999	8	*	25,000	*	4	*	$4,250
$5,000,000 to $9,999,999	6	*	42,500	*	1	*	*
$10,000,000 and Over	5	*	45,500	*	3	*	*
Sales Per Restaurant:							
Less than $500,000	6	*	$33,100	*	1	*	*
$500,000 to $999,999	8	*	30,000	*	4	*	$5,500
$1,000,000 to $1,999,999	5	*	40,000	*	2	*	*
$2,000,000 and Over	5	*	25,000	*	3	*	*

*Insufficient number of positions contributing data.
[1]Please refer to "Background" for an explanation of medians and quartiles.

	Annual Profit Sharing				Total Estimated Cost of Benefits			
Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
•	1	•	•	•	6	•	$5,000	•
•	2	•	•	•	1	•	•	•
•	0	•	•	•	1	•	•	•
•	0	•	•	•	0	•	•	•
•	3	•	•	•	8	•	4,300	•
•	0	•	•	•	0	•	•	•
$10,000	6	•	$2,827	•	16	$2,400	$5,000	$8,000
•	0	•	•	•	0	•	•	•
•	0	•	•	•	0	•	•	•
•	2	•	•	•	7	•	$4,000	•
•	1	•	•	•	1	•	•	•
•	1	•	•	•	1	•	•	•
•	0	•	•	•	2	•	•	•
•	2	•	•	•	5	•	8,000	•
•	2	•	•	•	7	•	$3,600	•
•	1	•	•	•	4	•	5,000	•
•	2	•	•	•	3	•	•	•
•	0	•	•	•	2	•	•	•
•	1	•	•	•	0	•	•	•
•	0	•	•	•	5	•	$3,600	•
•	0	•	•	•	0	•	•	•
•	3	•	•	•	3	•	•	•
•	2	•	•	•	4	•	9,000	•
•	1	•	•	•	4	•	5,000	•
•	1	•	•	•	3	•	•	•
•	1	•	•	•	7	•	$5,000	•
•	2	•	•	•	3	•	•	•
•	2	•	•	•	3	•	•	•

Exhibit 21
Compensation for Controller[1]

	Base Salary				Annual Bonus or Incentive		
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median
Type of Organization:							
Chain—No Franchises	29	$30,000	$35,000	$52,525	12	$3,550	$ 5,500
Chain—Franchisor	3	•	•	•	1	•	•
Franchisee—Multiple Units	14	25,250	31,500	44,150	4	•	12,500
Franchisee—Single Unit	1	•	•	•	0	•	•
Independent	24	20,399	27,270	35,975	14	750	2,500
Type of Ownership:							
Publicly Held Corporation	16	$32,750	$39,850	$56,837	5	•	$ 5,000
Privately Held Corporation	49	24,250	30,000	39,750	23	$2,500	5,000
Partnership	4	•	35,000	•	3	•	•
Proprietorship—Sole Owner	1	•	•	•	0	•	•
Type of Restaurant:							
Cafeteria—Full Menu	14	$23,260	$33,500	$51,375	4	•	$ 7,500
Coffee Shop	6	•	34,458	•	3	•	•
Limited Menu—No Tableservice	17	26,750	31,000	49,925	6	•	5,200
Full Menu—Tableservice	18	21,000	30,000	47,500	8	•	4,912
Limited Menu—Tableservice	16	22,575	33,500	51,250	10	$1,750	4,250
Scope of Operation:							
Local Only	23	$22,100	$29,900	$35,000	9	•	$ 2,000
Several Localities	21	20,500	26,000	38,525	6	•	3,162
Regional	15	32,000	39,000	52,000	9	•	6,000
National (U.S. Only)	8	•	46,750	•	5	•	3,000
International	4	••	••	••	2	•	•
Annual Sales Volume:							
Less than $1,000,000	10	••	$30,500	••	6	•	$ 9,000
$1,000,000 to $1,999,999	6	•	29,250	•	1	•	•
$2,000,000 to $4,999,999	9	•	24,000	•	5	•	1,500
$5,000,000 to $9,999,999	15	$22,000	31,000	$38,000	5	•	5,000
$10,000,000 and Over	31	30,000	39,000	52,000	14	$2,625	5,000
Sales Per Restaurant:							
Less than $500,000	11	$12,000	$30,000	$41,600	3	•	•
$500,000 to $999,999	26	25,000	30,000	40,000	11	$ 500	$ 2,500
$1,000,000 to $1,999,999	26	25,000	35,000	47,625	12	2,500	4,250
$2,000,000 and Over	3	•	•	•	1	•	•

*Insufficient number of positions contributing data.
**Insufficient number of companies contributing data.
[1]Please refer to "Background" for an explanation of medians and quartiles.

	Annual Profit Sharing				Total Estimated Cost of Benefits			
Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
$ 7,695	8	•	$ 5,600	•	21	$3,000	$5,000	$11,257
•	2	•	•	•	2	•	•	•
•	5	•	4,000	•	10	1,625	4,355	7,500
•	0	•	•	•	0	•	•	•
9,000	2	•	•	•	14	625	2,912	10,650
•	2	•	•	•	12	$2,625	$5,325	$11,175
$10,000	15	$1,500	$ 4,000	$ 7,100	35	2,000	4,500	8,400
•	0	•	•	•	0	•	•	•
•	0	•	•	•	0	•	•	•
•	3	•	•	•	11	$ 500	$4,000	$11,800
•	4	•	$ 1,259	•	6	•	6,564	•
•	3	•	•	•	10	1,625	3,050	7,250
•	3	•	•	•	10	2,000	3,712	10,432
$ 9,500	4	•	11,000	•	10	3,875	7,800	13,575
•	2	•	•	•	15	$2,000	$3,160	$ 6,000
•	3	•	•	•	10	2,000	5,812	14,227
•	8	•	$ 5,600	•	12	3,750	5,000	11,400
•	4	•	2,198	•	7	•	6,000	•
•	0	•	•	•	3	•	•	•
•	1	•	•	•	6	•	$2,162	•
•	1	•	•	•	2	•	•	•
•	0	•	•	•	6	•	1,500	•
•	5	•	$ 4,000	•	11	$3,160	5,000	$ 7,200
$ 9,500	10	$ 892	3,275	$16,025	22	3,731	7,600	11,882
•	1	•	•	•	4	•	$5,250	•
$10,000	8	•	$ 4,000	•	17	$2,250	4,710	$11,032
6,657	6	•	3,125	•	19	3,000	5,000	9,300
•	1	•	•	•	2	•	•	•

Exhibit 22
Compensation for Unit Manager[1]

	Base Salary				Annual Bonus or Incentive		
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median
Type of Organization:							
Chain—No Franchises	2,963	$15,600	$16,000	$20,000	884	$3,000	$5,000
Chain—Franchisor	112	15,000	18,000	26,050	104	**	5,000
Franchisee—Multiple Units	667	18,500	19,000	24,000	582	2,000	7,500
Franchisee—Single Unit	30	18,000	24,000	37,500	13	3,525	3,600
Independent*	854	19,050	24,240	27,700	423	1,000	3,890
Type of Ownership:							
Publicly Held Corporation	2,385	$14,900	$15,600	$20,000	637	$2,750	$3,000
Privately Held Corporation	2,114	16,000	20,000	26,400	1,305	2,600	5,200
Partnership	61	20,000	25,000	33,000	39	4,500	6,000
Proprietorship—Sole Owner	65	15,020	18,200	24,000	24	750	2,500
Type of Restaurant:							
Cafeteria—Full Menu	692	$23,625	$25,200	$28,000	308	$1,500	$4,725
Coffee Shop	374	16,500	19,700	20,000	368	2,750	4,500
Limited Menu—No Tableservice	2,148	15,250	15,600	19,000	656	2,000	6,000
Full Menu—Tableservice	612	20,000	21,800	27,000	367	3,000	4,500
Limited Menu—Tableservice	798	16,000	16,000	24,870	305	5,000	5,000
Scope of Operation:							
Local Only	670	$17,000	$20,500	$27,000	382	$2,500	$4,250
Several Localities	543	18,200	20,800	24,000	413	2,500	5,000
Regional	730	18,200	19,000	31,500	634	2,750	4,725
National (U.S. Only)	1,123	16,000	19,700	24,000	422	**	5,880
International	1,558	**	15,600	**	154	**	**
Annual Sales Volume:							
Less than $1,000,000	458	$20,000	$26,700	$27,700	173	$2,425	$5,000
$1,000,000 to $1,999,999	163	19,500	26,000	27,000	110	2,125	4,800
$2,000,000 to $4,999,999	219	18,000	20,000	25,000	162	2,000	3,000
$5,000,000 to $9,999,999	350	17,625	24,000	26,550	176	2,600	5,000
$10,000,000 and Over	3,439	15,600	16,000	22,000	1,442	2,750	5,000
Sales Per Restaurant:							
Less than $500,000	2,107	$15,250	$15,600	$17,860	440	$1,000	$1,500
$500,000 to $999,999	1,472	16,000	19,000	20,000	793	2,750	5,880
$1,000,000 to $1,999,999	694	22,000	24,800	27,000	621	3,000	5,000
$2,000,000 and Over	82	27,000	32,700	43,500	71	2,700	7,000

*Insufficient number of positions contributing data.
**Insufficient number of companies contributing data.
[1]Please refer to "Background" for an explanation of medians and quartiles.

	Annual Profit Sharing				Total Estimated Cost of Benefits			
Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
$ 5,880	424	$ 510	$ 800	$ 2,000	1,170	$2,500	$3,000	$ 3,800
••	37	••	1,500	••	63	••	3,000	••
12,000	80	••	4,000	••	528	1,500	3,810	3,810
4,950	1	•	•	•	15	480	1,200	2,500
6,000	88	1,525	3,000	7,386	507	2,500	4,000	7,087
$ 5,880	268	••	$ 510	••	832	$2,500	$3,500	$ 3,800
9,600	351	$1,500	3,596	$ 4,000	1,378	2,000	3,000	5,000
6,000	3	•	•	•	36	3,000	7,000	7,750
5,000	7	•	4,000	•	35	1,800	3,500	5,500
$ 8,975	101	$3,000	$3,596	$ 3,596	417	$2,500	$5,000	$ 8,250
5,880	296	••	780	••	350	2,500	3,250	3,800
12,000	104	250	4,000	5,750	731	1,601	3,000	3,810
7,000	73	3,000	3,600	10,000	444	2,000	3,000	5,000
7,161	55	1,500	1,500	8,250	341	1,600	3,720	4,400
$ 6,000	105	$1,525	$4,000	$ 5,000	464	$2,300	$3,500	$ 5,500
6,000	101	780	3,000	3,600	348	2,400	3,000	5,000
12,000	215	••	800	••	704	2,500	3,500	3,810
••	206	••	••	••	615	2,000	3,000	7,087
••	2	•	•	•	152	••	••	••
$ 7,161	32	$1,450	$2,000	$ 4,950	190	$ 900	$2,000	$ 3,600
5,000	23	2,730	3,650	5,000	122	2,500	5,000	5,500
5,000	55	1,500	2,500	6,000	172	1,500	2,612	4,375
6,000	42	1,500	3,000	3,950	190	2,000	3,000	12,000
6,000	541	510	800	3,596	1,610	2,500	3,720	3,810
$ 4,725	60	$ 250	$1,450	$ 2,730	625	$1,601	$2,500	$ 4,200
12,000	334	510	800	800	942	2,500	3,800	3,810
7,000	211	1,500	3,596	4,000	569	3,000	3,720	5,875
9,788	18	1,325	4,882	9,562	63	2,064	7,000	10,000

Exhibit 23
Compensation for Assistant Manager[1]

	Base Salary				Annual Bonus or Incentive		
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median
Type of Organization:							
Chain—No Franchises	3,200	$13,500	$14,600	$17,000	1,142	$1,500	$2,000
Chain—Franchisor	159	14,000	14,200	15,927	107	**	3,000
Franchisee—Multiple Units	940	14,000	15,000	25,000	783	400	1,200
Franchisee—Single Unit	55	14,400	18,750	19,000	18	**	2,000
Independent	912	12,000	15,500	21,067	327	850	2,000
Type of Ownership:							
Publicly Held Corporation	2,881	$12,500	$13,000	$18,000	736	$1,000	$1,500
Privately Held Corporation	2,226	14,000	16,500	19,822	1,556	1,000	2,000
Partnership	100	14,250	22,000	22,000	71	**	2,000
Proprietorship—Sole Owner	59	12,000	13,000	15,000	14	318	1,950
Type of Restaurant:							
Cafeteria—Full Menu	774	$13,000	$17,200	$21,067	252	$2,268	$2,325
Coffee Shop	391	15,750	15,900	17,000	374	450	1,000
Limited Menu—No Tableservice	2,498	12,000	13,000	15,000	852	400	1,200
Full Menu—Tableservice	919	14,600	16,500	19,000	381	2,000	3,000
Limited Menu—Tableservice	680	18,000	18,400	19,822	516	1,500	1,500
Scope of Operation:							
Local Only	834	$10,000	$15,000	$18,000	339	$1,000	$2,000
Several Localities	654	14,200	17,000	18,000	417	1,000	2,000
Regional	894	14,000	15,500	25,000	821	400	1,200
National (U.S. Only)	1,152	14,600	16,500	19,000	466	**	3,050
International	1,731	**	13,000	**	334	**	**
Annual Sales Volume:							
Less than $1,000,000	386	$15,000	$19,822	$21,067	140	$1,000	$3,000
$1,000,000 to $1,999,999	148	11,625	15,000	18,500	84	1,000	1,500
$2,000,000 to $4,999,999	278	13,500	15,600	18,000	165	600	2,000
$5,000,000 to $9,999,999	385	15,000	16,000	18,000	193	1,250	2,000
$10,000,000 and Over	4,071	13,800	14,600	17,000	1,796	1,000	2,000
Sales Per Restaurant:							
Less than $500,000	2,208	$12,000	$13,000	$15,000	417	$ 400	$ 450
$500,000 to $999,999	1,326	14,000	15,000	15,900	726	800	3,050
$1,000,000 to $1,999,999	1,329	17,200	18,400	19,000	1,093	1,500	2,000
$2,000,000 and Over	151	20,000	22,000	28,500	63	500	1,755

*Insufficient number of positions contributing data.
**Insufficient number of companies contributing data.
[1]Please refer to "Background" for an explanation of medians and quartiles.

	Annual Profit Sharing				Total Estimated Cost of Benefits			
Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
$3,050	514	$ 380	$ 650	$ 722	1,524	$1,500	$2,760	$3,600
**	36	**	**	**	78	**	2,500	**
4,000	179	**	5,000	**	801	510	1,500	2,000
**	0	*	*	*	21	480	1,000	2,000
3,000	91	350	1,000	3,000	588	1,900	1,900	4,000
$3,050	257	**	$ 380	**	1,137	$1,800	$2,760	$3,000
3,250	553	$ 722	1,000	$3,000	1,791	1,000	1,500	3,000
**	4	**	**	**	70	2,200	2,200	2,200
2,400	5	*	800	*	14	796	1,250	3,325
$2,325	214	$ 722	$ 722	$ 722	577	$1,900	$2,000	$6,880
3,050	275	**	585	**	363	1,800	1,800	3,650
4,000	201	1,091	4,000	5,000	1,028	900	1,500	2,000
**	75	1,500	2,400	2,500	486	1,500	2,000	3,000
2,975	54	1,200	1,200	1,425	558	2,200	2,760	2,760
$3,000	107	$ 700	$2,000	$3,000	550	$1,500	$1,900	$3,000
2,000	111	**	1,000	**	482	1,500	2,200	4,000
4,000	285	**	650	**	862	510	1,500	1,800
**	314	**	**	**	786	2,000	3,000	4,778
**	2	*	*	*	332	**	**	**
$3,554	22	$ 700	$1,000	$3,437	153	$ 870	$1,000	$2,100
3,000	19	500	500	1,365	81	1,000	2,000	3,000
2,000	33	1,000	1,500	3,000	206	1,000	1,500	3,000
3,000	49	**	1,000	**	183	900	2,000	3,000
3,050	697	380	722	1,200	2,390	1,500	2,000	3,000
$2,000	57	$ 150	$ 150	$ 775	737	$1,500	$1,500	$1,900
4,000	301	380	650	650	941	510	1,800	3,650
2,325	435	722	722	3,000	1,132	2,000	2,760	3,500
4,000	23	**	1,000	**	123	1,000	3,800	6,000

Exhibit 24
Compensation for Night Manager[1]

	Base Salary				Annual Bonus or Incentive		
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median
Type of Organization:							
Chain—No Franchises	120	$16,500	$16,900	$17,000	76	**	$1,690
Chain—Franchisor	75	**	13,500	**	43	**	**
Franchisee—Multiple Units	66	**	13,301	**	22	**	**
Franchisee—Single Unit	7	*	14,000	*	3	**	**
Independent	96	12,120	16,000	18,150	55	$ 350	1,200
Type of Ownership:							
Publicly Held Corporation	57	**	$20,668	**	36	**	**
Privately Held Corporation	284	$12,000	15,000	$17,000	153	$1,000	$1,690
Partnership	12	**	18,500	**	4	**	**
Proprietorship—Sole Owner	11	**	11,000	**	6	*	1,200
Type of Restaurant:							
Cafeteria—Full Menu	25	$10,925	$18,000	$18,000	10	**	$ 325
Coffee Shop	80	**	16,900	**	78	**	1,690
Limited Menu—No Tableservice	119	13,500	14,400	20,668	56	**	1,772
Full Menu—Tableservice	67	10,400	16,500	17,000	34	$ 500	1,000
Limited Menu—Tableservice	69	12,000	12,000	15,600	21	350	1,500
Scope of Operation:							
Local Only	116	$14,000	$16,000	$18,000	52	$ 500	$1,315
Several Localities	170	14,000	16,500	16,900	101	**	1,690
Regional	33	**	**	**	3	*	*
National (U.S. Only)	37	**	**	**	35	**	**
International	8	**	**	**	8	**	**
Annual Sales Volume:							
Less than $1,000,000	52	$10,425	$11,600	$15,000	26	$ 500	$1,315
$1,000,000 to $1,999,999	19	9,360	13,000	16,200	8	*	300
$2,000,000 to $4,999,999	75	13,500	15,000	18,000	48	1,200	1,500
$5,000,000 to $9,999,999	25	**	10,400	**	17	**	500
$10,000,000 and Over	193	**	16,900	**	100	**	**
Sales Per Restaurant:							
Less than $500,000	33	$10,000	$11,700	$12,602	8	*	$ 300
$500,000 to $999,999	154	14,000	16,500	18,000	75	$1,200	1,772
$1,000,000 to $1,999,999	135	13,500	16,900	17,000	88	1,500	1,690
$2,000,000 and Over	25	15,950	18,000	21,000	13	**	1,000

*Insufficient number of positions contributing data.
**Insufficient number of companies contributing data.
[1]Please refer to "Background" for an explanation of medians and quartiles.

	Annual Profit Sharing				Total Estimated Cost of Benefits			
Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
**	56	**	$ 507	**	117	**	$4,225	**
**	8	**	**	**	66	**	**	**
**	7	**	**	**	37	**	900	**
**	0	*	*	*	3	**	**	**
$2,000	12	$1,000	1,000	$1,750	52	$1,000	2,000	$3,000
**	0	*	*	*	56	**	**	**
$1,690	82	$ 507	$ 507	$1,000	213	$1,200	$2,100	$4,225
**	0	*	*	*	4	**	**	**
*	1	*	*	*	2	*	*	*
**	5	*	$1,000	*	20	$1,608	$3,000	$3,845
**	50	**	**	**	66	**	**	**
**	18	**	**	**	99	**	3,000	**
$2,000	3	**	**	**	36	2,002	4,300	4,300
4,500	7	**	1,000	**	54	1,200	1,200	2,000
$2,187	19	**	$1,000	**	79	$1,000	$2,100	$3,000
**	55	**	**	**	129	1,500	4,225	4,225
*	1	*	*	*	30	**	**	**
**	0	*	*	*	37	**	**	**
**	8	**	**	**	0	*	*	*
$2,000	7	*	$1,000	*	31	$1,000	$2,000	$2,100
*	0	*	*	*	9	*	2,000	*
2,000	15	**	1,000	**	33	2,050	2,202	3,000
**	5	**	1,000	**	9	*	3,000	*
**	56	**	**	**	193	**	4,225	**
*	0	*	*	*	19	**	$2,202	**
$1,772	3	*	*	*	105	$1,000	4,300	$6,200
1,690	70	**	$ 507	**	122	1,200	2,500	4,225
**	6	*	1,250	*	15	1,000	2,500	5,200

Exhibit 25
Compensation for Manager Trainee[1]

	Base Salary				Annual Bonus or Incentive		
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median
Type of Organization:							
Chain—No Franchises	925	$13,000	$13,000	$15,500	3	*	*
Chain—Franchisor	11	**	**	**	0	*	*
Franchisee—Multiple Units	57	12,000	13,500	14,825	3	*	*
Franchisee—Single Unit	4	**	**	**	0	*	*
Independent	115	12,000	13,000	15,000	25	$ 600	$1,000
Type of Ownership:							
Publicly Held Corporation	723	$12,500	$13,000	$13,200	0	*	*
Privately Held Corporation	368	10,000	14,300	15,600	27	$1,000	$1,000
Partnership	14	**	14,000	**	0	*	*
Proprietorship—Sole Owner	6	*	9,360	*	3	*	*
Type of Restaurant:							
Cafeteria—Full Menu	134	$12,000	$15,500	$18,000	2	*	*
Coffee Shop	78	**	15,040	**	0	*	*
Limited Menu—No Tableservice	584	12,500	13,000	13,500	1	*	*
Full Menu—Tableservice	159	13,200	15,000	16,500	23	**	$1,000
Limited Menu—Tableservice	156	6,968	12,500	18,000	4	*	1,000
Scope of Operation:							
Local Only	122	$12,000	$13,000	$14,400	17	$ 350	$1,000
Several Localities	107	12,500	14,300	15,600	0	*	*
Regional	74	13,125	13,500	15,000	13	**	**
National (U.S. Only)	238	**	15,500	**	0	*	*
International	570	**	13,000	**	0	*	*
Annual Sales Volume:							
Less than $1,000,000	55	$13,000	$16,050	$16,500	4	**	**
$1,000,000 to $1,999,999	19	12,000	12,600	14,500	3	*	*
$2,000,000 to $4,999,999	57	10,000	12,500	14,000	6	*	$ 600
$5,000,000 to $9,999,999	98	12,000	13,500	15,000	18	**	1,000
$10,000,000 and Over	884	13,000	13,200	15,000	0	*	*
Sales Per Restaurant:							
Less than $500,000	563	$12,000	$13,000	$13,500	3	*	*
$500,000 to $999,999	251	9,000	13,200	14,300	16	**	$1,000
$1,000,000 to $1,999,999	228	15,500	16,500	18,000	5	*	1,000
$2,000,000 and Over	27	15,000	18,000	20,000	7	*	1,600

*Insufficient number of positions contributing data.
**Insufficient number of companies contributing data.
[1]Please refer to "Background" for an explanation of medians and quartiles.

	Annual Profit Sharing				Total Estimated Cost of Benefits			
Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
•	37	••	$316	••	270	$1,500	$2,700	$3,550
•	0	•	•	•	4	••	••	••
•	0	•	•	•	25	••	510	••
•	0	•	•	•	3	•	•	•
$1,000	7	•	900	•	47	1,500	2,300	3,000
•	29	••	••	••	121	••	$3,000	••
$1,200	14	••	$500	••	221	$ 810	2,000	$3,770
•	0	•	•	•	5	••	••	••
•	0	•	•	•	2	•	•	•
•	2	•	•	•	88	$1,850	$6,200	$6,200
•	34	••	••	••	67	••	3,550	••
•	0	•	•	•	49	510	1,400	2,500
••	5	••	••	••	72	2,475	3,000	3,000
•	2	•	•	•	73	810	2,000	2,700
$1,500	7	•	$900	•	55	$1,400	$2,300	$2,500
•	5	••	••	••	66	1,500	3,000	3,770
••	2	•	•	•	58	800	1,000	1,800
•	29	••	••	••	113	••	3,550	••
•	0	•	•	•	57	••	••	••
••	0	•	•	•	34	••	$ 810	••
•	1	•	•	•	10	••	1,000	••
•	2	•	•	•	36	$ 810	1,500	$2,000
••	7	•	$800	•	48	1,000	2,000	3,000
•	34	••	••	••	222	2,500	3,000	3,745
•	0	•	•	•	21	••	$1,000	••
••	29	••	••	••	132	$ 800	2,500	$3,550
•	9	•	$452	•	149	2,700	3,000	6,200
•	6	•	900	•	18	••	500	••

Exhibit 25
Compensation for Manager Trainee[1]

	Base Salary				Annual Bonus or Incentive		
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median
Type of Organization:							
Chain — No Franchises	925	$13,000	$13,000	$15,500	3	*	*
Chain — Franchisor	11	**	**	**	0	*	*
Franchisee — Multiple Units	57	12,000	13,500	14,325	3	*	*
Franchisee — Single Unit	4	**	**	**	0	*	*
Independent	115	12,000	13,000	15,000	25	$ 600	$1,000
Type of Ownership:							
Publicly Held Corporation	723	$12,500	$13,000	$13,200	0	*	*
Privately Held Corporation	368	10,000	14,300	15,600	27	$1,000	$1,000
Partnership	14	**	14,000	**	0	*	*
Proprietorship — Sole Owner	6	*	9,360	*	3	*	*
Type of Restaurant:							
Cafeteria — Full Menu	134	$12,000	$15,500	$18,000	2	*	*
Coffee Shop	78	**	15,040	**	0	*	*
Limited Menu — No Tableservice	584	12,500	13,000	13,500	1	*	*
Full Menu — Tableservice	159	13,200	15,000	16,500	23	**	$1,000
Limited Menu — Tableservice	156	6,968	12,500	18,000	4	*	1,000
Scope of Operation:							
Local Only	122	$12,000	$13,000	$14,400	17	$ 350	$1,000
Several Localities	107	12,500	14,300	15,600	0	*	*
Regional	74	13,125	13,500	15,000	13	**	**
National (U.S. Only)	238	**	15,500	**	0	*	*
International	570	**	13,000	**	0	*	*
Annual Sales Volume:							
Less than $1,000,000	55	$13,000	$16,050	$16,500	4	**	**
$1,000,000 to $1,999,999	19	12,000	12,600	14,500	3	*	*
$2,000,000 to $4,999,999	57	10,000	12,500	14,000	6	*	$ 600
$5,000,000 to $9,999,999	98	12,000	13,500	15,000	18	**	1,000
$10,000,000 and Over	884	13,000	13,200	15,000	0	*	*
Sales Per Restaurant:							
Less than $500,000	563	$12,000	$13,000	$13,500	3	*	*
$500,000 to $999,999	251	9,000	13,200	14,300	16	**	$1,000
$1,000,000 to $1,999,999	228	15,500	16,500	18,000	5	*	1,000
$2,000,000 and Over	27	15,000	18,000	20,000	7	*	1,600

*Insufficient number of positions contributing data.
**Insufficient number of companies contributing data.
[1]Please refer to "Background" for an explanation of medians and quartiles.

	Annual Profit Sharing				Total Estimated Cost of Benefits			
Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
•	37	••	$316	••	270	$1,500	$2,700	$3,550
•	0	•	•	•	4	••	••	••
•	0	•	•	•	25	••	510	••
•	0	•	•	•	3	•	•	•
$1,000	7	•	900	•	47	1,500	2,300	3,000
•	29	••	••	••	121	••	$3,000	••
$1,200	14	••	$500	••	221	$ 810	2,000	$3,770
•	0	•	•	•	5	••	••	••
•	0	•	•	•	2	•	•	•
•	2	•	•	•	88	$1,850	$6,200	$6,200
•	34	••	••	••	67	••	3,550	••
•	0	•	•	•	49	510	1,400	2,500
••	5	••	••	••	72	2,475	3,000	3,000
•	2	•	•	•	73	810	2,000	2,700
$1,500	7	•	$900	•	55	$1,400	$2,300	$2,500
•	5	••	••	••	66	1,500	3,000	3,770
••	2	•	•	•	58	800	1,000	1,800
•	29	••	••	••	113	••	3,550	••
•	0	•	•	•	57	••	••	••
••	0	•	•	•	24	••	$ 810	••
•	1	•	•	•	10	••	1,000	••
•	2	•	•	•	36	$ 810	1,500	$2,000
••	7	•	$800	•	48	1,000	2,000	3,000
•	34	••	••	••	222	2,500	3,000	3,745
•	0	•	•	•	21	••	$1,000	••
••	29	••	••	••	132	$ 800	2,500	$3,550
•	9	•	$452	•	149	2,700	3,000	6,200
•	6	•	900	•	18	••	500	••

Exhibit 26
Compensation for Maitre'd/Hostess[1]

	Base Salary				Annual Bonus or Incentive		
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median
Type of Organization:							
Chain—No Franchises	58	**	**	**	0	*	*
Chain—Franchisor	0	*	*	*	0	*	*
Franchisee—Multiple Units	0	*	*	*	0	*	*
Franchisee—Single Unit	10	**	$ 9,360	**	0	*	*
Independent	313	$ 8,320	$ 9,360	$12,480	46	$350	$1,225
Type of Ownership:							
Publicly Held Corporation	5	**	**	**	0	*	*
Privately Held Corporation	234	$ 8,850	$10,400	$12,500	39	$350	$1,250
Partnership	108	8,320	9,360	10,000	1	*	*
Proprietorship—Sole Owner	35	8,320	9,300	10,400	6	*	600
Type of Restaurant:							
Cafeteria—Full Menu	76	$ 8,320	$ 8,850	$10,000	5	**	**
Coffee Shop	13	**	9,360	**	0	*	*
Limited Menu—No Tableservice	0	*	*	*	0	*	*
Full Menu—Tableservice	125	8,735	10,400	11,440	17	$200	$2,000
Limited Menu—Tableservice	167	8,320	8,700	12,480	23	500	1,200
Scope of Operation:							
Local Only	255	$ 8,700	$10,400	$12,500	46	$350	$1,225
Several Localities	121	**	8,320	**	0	*	*
Regional	3	**	**	**	0	*	*
National (U.S. Only)	3	**	**	**	0	*	*
International	0	*	*	*	0	*	*
Annual Sales Volume:							
Less than $1,000,000	80	$ 8,320	$ 9,360	$11,600	13	$200	$1,200
$1,000,000 to $1,999,999	84	8,320	9,600	11,750	10	**	500
$2,000,000 to $4,999,999	74	10,200	12,480	17,500	14	**	1,250
$5,000,000 to $9,999,999	38	**	11,000	**	8	**	**
$10,000,000 and Over	107	**	8,320	**	1	*	*
Sales Per Restaurant:							
Less than $500,000	45	$ 8,080	$11,000	$11,440	0	*	*
$500,000 to $999,999	71	8,320	10,000	13,520	17	$200	$ 300
$1,000,000 to $1,999,999	199	8,320	8,850	10,200	10	**	500
$2,000,000 and Over	50	12,120	14,560	31,200	16	**	1,750

*Insufficient number of positions contributing data.
**Insufficient number of companies contributing data.
[1]Please refer to "Background" for an explanation of medians and quartiles.

	Annual Profit Sharing				Total Estimated Cost of Benefits			
Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
•	1	•	•	•	1	•	•	•
•	0	•	•	•	0	•	•	•
•	0	•	•	•	0	•	•	•
•	0	•	•	•	5	••	••	••
$2,000	10	$100	$1,900	$3,000	90	$1,000	$2,100	$6,125
•	0	•	•	•	2	•	•	•
$2,000	7	•	$2,000	•	79	$1,000	$2,000	$7,000
•	4	••	••	••	10	••	3,000	••
•	0	•	•	•	5	•	1,800	•
••	1	•	•	•	24	••	$2,600	••
•	1	•	•	•	1	•	•	•
•	0	•	•	•	0	•	•	•
$2,000	1	•	•	•	35	$1,000	1,664	$2,000
1,500	8	•	$1,400	•	36	1,000	4,185	7,300
$2,000	7	•	$2,000	•	90	$1,000	$2,000	$6,125
•	1	•	•	•	3	••	••	••
•	3	••	••	••	0	•	•	•
•	0	•	•	•	3	••	••	••
•	0	•	•	•	0	•	•	•
$2,000	4	••	••	••	19	$1,000	$1,664	$3,380
••	1	•	•	•	43	1,000	1,800	3,000
••	4	•	$2,500	•	32	1,800	4,185	7,000
••	1	•	•	•	1	•	•	•
•	1	•	•	•	2	•	•	•
•	3	••	••	••	4	••	••	••
$1,800	1	•	•	•	17	$1,125	$2,000	$4,400
••	2	•	•	•	43	1,000	1,664	3,000
••	5	•	$2,000	•	23	3,170	7,000	7,300

Exhibit 27
Compensation for Headwaiter[1]

	Base Salary				Annual Bonus or Incentive		
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median
Type of Organization:							
Chain—No Franchises	0	•	•	•	0	•	•
Chain—Franchisor	1	•	•	•	0	•	•
Franchisee—Multiple Units	0	•	•	•	0	•	•
Franchisee—Single Unit	0	•	•	•	0	•	•
Independent	90	$4,680	$ 8,000	$12,375	9	•	$1,000
Type of Ownership:							
Publicly Held Corporation	1	•	•	•	1	•	•
Privately Held Corporation	64	$4,680	$ 6,968	$13,208	8	•	$3,100
Partnership	10	••	4,461	••	0	•	•
Proprietorship—Sole Owner	16	••	8,000	••	0	•	•
Type of Restaurant:							
Cafeteria—Full Menu	6	•	$14,000	•	1	•	•
Coffee Shop	0	•	•	•	0	•	•
Limited Menu—No Tableservice	0	•	•	•	0	•	•
Full Menu—Tableservice	60	$4,680	6,968	$ 8,240	5	•	$5,200
Limited Menu—Tableservice	24	5,148	13,104	14,300	3	••	••
Scope of Operation:							
Local Only	61	$4,680	$ 6,300	$13,208	7	•	$1,000
Several Localities	25	••	8,000	••	2	•	•
Regional	5	••	••	••	0	•	•
National (U.S. Only)	0	•	•	•	0	•	•
International	0	•	•	•	0	•	•
Annual Sales Volume:							
Less than $1,000,000	25	$4,368	$ 6,240	$12,250	4	•	$2,680
$1,000,000 to $1,999,999	32	6,968	8,000	9,500	3	•	•
$2,000,000 to $4,999,999	17	9,875	11,000	13,266	2	•	•
$5,000,000 to $9,999,999	17	••	••	••	0	•	•
$10,000,000 and Over					0	•	•
Sales Per Restaurant:							
Less than $500,000	13	••	$ 5,000	••	0	•	•
$500,000 to $999,999	34	$6,812	8,000	$12,250	4	•	$5,200
$1,000,000 to $1,999,999	21	5,310	11,000	11,750	2	•	•
$2,000,000 and Over	21	••	4,680	••	2	•	•

•Insufficient number of positions contributing data.
••Insufficient number of companies contributing data.
[1]Please refer to "Background" for an explanation of medians and quartiles.

	Annual Profit Sharing				Total Estimated Cost of Benefits			
Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
•	0	•	•	•	1	•	•	•
•	0	•	•	•	0	•	•	•
•	0	•	•	•	0	•	•	•
•	0	•	•	•	0	•	•	•
•	13	••	$1,328	••	40	$ 325	$1,207	$3,000
•	0	•	•	•	1	•	•	•
•	7	•	$1,990	•	23	$1,015	$2,000	$3,317
•	6	••	••	••	3	•	•	•
•	0	•	•	•	14	••	325	••
•	0	•	•	•	2	•	•	•
•	0	•	•	•	0	•	•	•
•	0	•	•	•	0	•	•	•
•	2	•	•	•	29	$ 325	$ 650	$2,000
••	11	••	$1,328	••	10	••	3,317	••
•	8	•	$1,990	•	26	$1,111	$2,000	$3,317
•	0	•	•	•	15	••	••	••
•	5	••	••	••	0	•	•	•
•	0	•	•	•	0	•	•	•
•	0	•	•	•	0	•	•	•
•	8	•	$ 100	•	10	$ 537	$1,257	$6,440
•	1	•	•	•	23	••	325	••
•	4	••	••	••	8	•	2,908	•
•	0	•	•	•	0	•	•	•
•	0	•	•	•	0	•	•	•
•	7	••	••	••	6	•	$1,257	•
•	1	•	•	•	20	••	325	••
•	1	•	•	•	7	•	2,000	•
•	4	••	••	••	7	•	3,317	•

Exhibit 28
Compensation for Executive Chef[1]

	Base Salary				Annual Bonus or Incentive		
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median
Type of Organization:							
Chain—No Franchises	29	$17,500	$23,500	$23,360	2	*	*
Chain—Franchisor	1	*	*	*	0	*	*
Franchisee—Multiple Units	1	*	*	*	1	*	*
Franchisee—Single Unit	1	*	*	*	0	*	*
Independent	160	20,000	21,800	27,450	66	$1,500	$3,000
Type of Ownership:							
Publicly Held Corporation	16	**	$17,500	**	2	*	*
Privately Held Corporation	145	$20,000	22,900	$28,000	54	$1,500	$3,000
Partnership	14	15,750	23,500	40,000	4	*	2,000
Proprietorship—Sole Owner	16	13,875	21,060	24,000	9	*	2,000
Type of Restaurant:							
Cafeteria—Full Menu	45	$20,000	$20,000	$24,250	9	*	$1,500
Coffee Shop	6	*	29,100	*	2	*	*
Limited Menu--No Tableservice	0	*	*	*	0	*	*
Full Menu—Tableservice	72	17,500	23,450	27,375	23	$1,000	3,000
Limited Menu—Tableservice	68	20,800	23,000	27,825	34	1,500	3,750
Scope of Operation:							
Local Only	123	$19,500	$24,000	$30,000	60	$1,500	$2,950
Several Localities	36	17,500	20,800	25,000	7	**	**
Regional	2	*	*	*	1	*	*
National (U.S. Only)	31	**	**	**	1	*	*
International	*	*	*	*	0	*	*
Annual Sales Volume:							
Less than $1,000,000	50	$14,550	$18,200	$24,525	25	$ 387	$2,000
$1,000,000 to $1,999,999	34	20,200	24,000	29,500	11	2,000	3,000
$2,000,000 to $4,999,999	34	24,000	27,650	32,750	23	1,500	3,000
$5,000,000 to $9,999,999	21	22,900	24,000	28,000	4	*	2,950
$10,000,000 and Over	55	20,000	20,200	20,800	7	**	**
Sales Per Restaurant:							
Less than $500,000	20	$12,250	$16,800	$19,500	8	*	$1,000
$500,000 to $999,999	92	20,000	20,800	24,000	20	$1,250	4,000
$1,000,000 to $1,999,999	47	20,800	25,000	28,000	21	2,250	7,000
$2,000,000 and Over	27	24,000	29,000	35,000	15	1,500	2,900

*Insufficient number of positions contributing data.
**Insufficient number of companies contributing data.
[1]Please refer to "Background" for an explanation of medians and quartiles.

	Annual Profit Sharing				Total Estimated Cost of Benefits			
Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
•	3	••	••	••	21	••	$4,550	••
•	0	•	•	•	1	•	•	•
•	1	•	•	•	1	•	•	•
•	0	•	•	•	1	•	•	•
$ 4,000	27	$3,000	$5,000	$ 6,000	89	$1,050	2,500	$4,950
•	0	•	•	•	15	••	$4,550	••
$ 5,000	27	$3,000	$4,612	$ 6,000	84	$1,275	2,500	$5,000
•	3	••	••	••	9	•	3,640	•
•	0	•	•	•	5	•	2,000	•
•	5	•	$4,612	•	13	$1,050	$3,000	$5,300
•	1	•	•	•	4	••	••	••
•	0	•	•	•	0	•	•	•
$ 5,000	15	$5,000	6,000	$10,000	47	1,000	2,500	4,550
5,000	9	•	3,000	•	49	2,000	3,000	6,360
$ 5,000	23	$3,000	$4,500	$ 6,000	71	$1,200	$2,400	$4,250
•	1	•	•	•	35	3,000	4,550	5,000
•	1	•	•	•	1	•	•	•
•	5	••	••	••	6	••	••	••
•	0	•	•	•				
$ 4,000	6	•	$4,575	•	30	$ 778	$2,000	$2,500
5,000	7	•	5,000	•	18	1,825	2,250	4,000
5,000	8	•	3,750	•	23	1,800	3,000	5,168
•	9	•	6,000	•	13	••	2,780	••
••	1	•	•	•	30	4,550	5,000	6,360
•	2	•	•	•	13	$ 547	$2,000	$3,625
$ 5,000	10	••	$6,000	••	43	1,900	2,780	4,550
14,400	8	•	2,850	•	31	1,500	5,000	6,360
3,500	11	$3,000	4,000	$ 4,800	21	2,425	4,000	6,225

Exhibit 29
Compensation for Chef[1]

	Base Salary				Annual Bonus or Incentive		
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median
Type of Organization:							
Chain—No Franchises	207	$16,777	$22,500	$24,400	94	**	$ 930
Chain—Franchisor	0	*	*	*	0	*	*
Franchisee—Multiple Units	0	*	*	*	0	*	*
Franchisee—Single Unit	11	**	11,440	**	0	*	*
Independent	388	15,600	20,075	25,820	110	$1,000	2,000
Type of Ownership:							
Publicly Held Corporation	234	**	$25,820	**	16	**	**
Privately Held Corporation	318	$15,600	19,350	$24,400	177	$ 930	$1,000
Partnership	20	12,480	14,500	19,125	0	*	*
Proprietorship—Sole Owner	35	13,000	15,000	18,200	12	425	1,500
Type of Restaurant:							
Cafeteria—Full Menu	298	$20,275	$23,250	$25,820	88	$ 425	$ 930
Coffee Shop	13	**	18,000	**	2	*	*
Limited Menu—No Tableservice	8	**	**	**	1	*	*
Full Menu—Tableservice	198	16,000	20,075	22,500	67	1,500	2,500
Limited Menu—Tableservice	90	15,600	18,000	22,075	47	1,000	1,200
Scope of Operation:							
Local Only	248	$15,000	$17,000	$20,000	101	$ 925	$1,300
Several Localities	42	15,000	17,500	19,200	16	**	**
Regional	45	**	20,000	**	22	**	**
National (U.S. Only)	144	**	**	**	66	**	**
International	128	**	**	**	0	*	*
Annual Sales Volume:							
Less than $1,000,000	230	$15,000	$17,500	$25,820	41	$ 550	$1,500
$1,000,000 to $1,999,999	62	14,625	16,550	19,125	13	**	1,000
$2,000,000 to $4,999,999	64	16,777	20,000	24,000	36	925	2,125
$5,000,000 to $9,999,999	56	16,600	19,000	26,500	15	**	2,000
$10,000,000 and Over	196	22,500	23,250	24,400	101	**	930
Sales Per Restaurant:							
Less than $500,000	65	$12,485	$16,600	$26,375	10	$ 200	$1,250
$500,000 to $999,999	90	15,000	16,600	18,937	38	1,000	2,000
$1,000,000 to $1,999,999	265	19,000	22,500	24,400	125	930	930
$2,000,000 and Over	44	17,625	23,250	30,000	22	1,000	2,325

*Insufficient number of positions contributing data.
**Insufficient number of companies contributing data.
[1]Please refer to "Background" for an explanation of medians and quartiles.

	Annual Profit Sharing				Total Estimated Cost of Benefits			
Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
**	72	**	$1,516	**	120	**	$9,760	**
*	0	*	*	*	0	*	*	*
*	0	*	*	*	0	*	*	*
*	0	*	*	*	10	**	**	**
$3,000	24	$ 200	1,500	$2,480	137	$1,050	2,000	$3,285
**	2	*	*	*	18	**	**	**
$2,500	88	$1,500	$1,516	$2,480	221	$1,500	$2,500	$9,760
*	4	**	**	**	10	**	2,000	**
2,000	1	*	*	*	20	1,000	1,925	2,064
$2,768	73	**	$1,516	**	123	$2,000	$2,500	$9,760
*	3	**	**	**	10	**	**	**
*	0	*	*	*	5	**	**	**
3,000	5	*	1,000	*	73	1,000	1,500	2,000
2,000	14	**	1,350	**	58	1,531	2,064	5,000
$2,500	24	$ 500	$1,500	$2,480	121	$1,000	$2,000	$3,500
**	3	**	**	**	36	**	1,500	**
**	2	*	*	*	43	**	1,500	**
**	66	**	**	**	69	**	**	**
*	0	*	*	*	0	*	*	*
$2,000	4	*	$ 800	*	49	$ 925	$2,000	$3,380
**	5	*	1,500	*	35	1,500	2,000	2,000
3,000	10	**	2,480	**	46	1,125	2,000	2,855
**	8	**	**	**	34	**	2,400	**
**	69	**	**	**	105	**	9,760	**
$2,000	4	*	$ 300	*	35	$1,200	$2,000	$2,400
2,500	2	*	*	*	34	1,000	2,700	3,875
3,000	79	**	1,516	**	164	1,500	2,000	9,760
2,768	11	**	2,480	**	25	1,775	2,500	8,200

Exhibit 30
Compensation for Head Bartender[1]

	Base Salary				Annual Bonus or Incentive		
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median
Type of Organization:							
Chain—No Franchises	4	**	**	**	1	*	*
Chain—Franchisor	1	*	*	*	0	*	*
Franchisee—Multiple Units	0	*	*	*	0	*	*
Franchisee—Single Unit	1	*	*	*	1	*	*
Independent	153	$10,000	$12,000	$15,000	44	$255	$ 500
Type of Ownership:							
Publicly Held Corporation	1	*	*	*	1	*	*
Privately Held Corporation	126	$ 9,595	$12,000	$15,000	39	$200	$ 500
Partnership	16	10,400	11,220	13,500	1	*	*
Proprietorship—Sole Owner	16	8,992	10,400	12,360	4	*	750
Type of Restaurant:							
Cafeteria—Full Menu	17	$10,000	$14,000	$19,500	4	*	$ 625
Coffee Shop	1	*	*	*	0	*	*
Limited Menu—No Tableservice	0	*	*	*	0	*	*
Full Menu—Tableservice	79	10,000	12,000	15,000	26	$100	750
Limited Menu—Tableservice	62	9,100	11,470	14,300	15	500	500
Scope of Operation:							
Local Only	133	$ 9,382	$11,960	$15,000	35	$100	$ 500
Several Localities	11	**	14,300	**	1	*	*
Regional	11	**	12,000	**	5	**	**
National (U.S. Only)	5	**	**	**	4	**	**
International	0	*	*	*	0	*	*
Annual Sales Volume:							
Less than $1,000,000	56	$ 9,625	$10,750	$12,500	14	$300	$ 875
$1,000,000 to $1,999,999	36	9,910	12,350	15,796	9	*	800
$2,000,000 to $4,999,999	39	8,320	12,000	18,000	7	*	1,000
$5,000,000 to $9,999,999	24	**	14,300	**	9	**	**
$10,000,000 and Over	7	**	**	**	7	**	**
Sales Per Restaurant:							
Less than $500,000	21	$10,000	$10,400	$11,860	4	*	$ 300
$500,000 to $999,999	61	8,320	10,400	14,300	11	**	2,000
$1,000,000 to $1,999,999	43	10,400	12,480	16,000	17	$500	500
$2,000,000 and Over	29	12,000	14,040	17,500	11	**	100

*Insufficient number of positions contributing data.
**Insufficient number of companies contributing data.
[1]Please refer to "Background" for an explanation of medians and quartiles.

	Annual Profit Sharing				Total Estimated Cost of Benefits			
Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
•	2	•	•	•	0	•	•	•
•	0	•	•	•	1	•	•	•
•	0	•	•	•	0	•	•	•
•	0	•	•	•	0	•	•	•
$2,375	20	$500	$1,500	$ 3,487	67	$ 800	$2,000	$3,600
•	0	•	•	•	1	•	•	•
$3,000	15	$500	$1,500	$12,000	53	$ 778	$2,000	$4,000
•	6	•	1,050	•	6	•	2,300	•
•	1	•	•	•	8	•	900	•
•	1	•	•	•	7	•	$3,380	•
•	0	•	•	•	0	•	•	•
•	0	•	•	•	0	•	•	•
$3,375	13	$500	$1,800	$12,000	35	$ 500	1,600	$4,000
2,000	8	•	1,500	•	26	1,500	2,000	5,775
$2,000	13	$500	$1,500	$ 2,375	53	$1,000	$2,000	$4,160
•	0	•	•	•	5	••	••	••
••	5	••	••	••	5	••	••	••
••	4	••	••	••	5	••	••	••
•	0	•	•	•	0	•	•	•
$2,875	5	••	••	••	21	$ 672	$1,500	$3,160
•	4	•	$1,250	•	14	1,000	1,850	3,375
•	3	••	••	••	17	600	1,584	3,574
••	10	••	1,000	••	10	••	••	••
••	0	•	•	•	7	••	••	••
•	3	••	••	••	8	•	$1,050	•
••	7	•	$1,050	•	17	$ 500	738	$3,077
$2,750	8	•	1,000	•	22	1,500	2,000	3,500
••	4	•	1,000	•	18	837	4,160	4,160

Exhibit 31
Compensation for Regional Manager—Operations[1]

	Base Salary				Annual Bonus or Incentive		
	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median
Type of Organization:							
Chain—No Franchises	114	$30,000	$37,000	$53,373	91	$6,000	$ 9,196
Chain—Franchisor	4	**	**	**	1	*	*
Franchisee—Multiple Units	29	28,000	36,400	39,000	21	**	7,000
Franchisee—Single Unit	0	*	*	*	0	*	*
Independent	14	**	39,000	**	2	*	*
Type of Ownership:							
Publicly Held Corporation	62	$26,125	$37,000	$40,000	43	**	$ 7,000
Privately Held Corporation	97	35,000	39,000	50,075	71	$5,000	9,196
Partnership	1	*	*	*	1	*	*
Proprietorship—Sole Owner	1	*	*	*	0	*	*
Type of Restaurant:							
Cafeteria—Full Menu	29	**	$50,000	**	19	**	$ 4,000
Coffee Shop	22	**	26,125	**	22	**	13,580
Limited Menu—No Tableservice	52	$28,000	37,700	$65,300	31	$6,000	10,000
Full Menu—Tableservice	26	**	37,500	**	12	**	6,000
Limited Menu—Tableservice	32	**	37,000	**	31	**	7,000
Scope of Operation:							
Local Only	10	**	$28,500	**	6	*	$ 7,000
Several Localities	23	$28,000	37,000	$39,000	19	**	7,000
Regional	40	**	36,400	**	29	**	8,500
National (U.S. Only)	52	26,125	40,000	48,500	33	**	12,000
International	36	**	37,000	**	28	**	**
Annual Sales Volume:							
Less than $1,000,000	19	**	$35,000	**	16	**	$ 9,196
$1,000,000 to $1,999,999	1	*	*	*	1	*	*
$2,000,000 to $4,999,999	5	*	26,000	*	2	*	*
$5,000,000 to $9,999,999	3	**	**	**	2	*	*
$10,000,000 and Over	133	$28,500	37,500	$50,000	94	$6,000	7,000
Sales Per Restaurant:							
Less than $500,000	29	$25,200	$39,000	$50,000	14	**	$ 6,000
$500,000 to $999,999	58	26,125	36,200	40,000	30	**	13,580
$1,000,000 to $1,999,999	51	**	37,000	**	51	**	7,000
$2,000,000 and Over	6	**	**	**	6	**	**

*Insufficient number of positions contributing data.
**Insufficient number of companies reporting data.
[1]Please refer to "Background" for an explanation of medians and quartiles.

	Annual Profit Sharing				Total Estimated Cost of Benefits			
Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile	Total Number of Positions	Lower Quartile	Median	Upper Quartile
$13,580	41	**	$ 3,596	**	88	$3,000	$ 6,000	$20,000
*	0	*	*	*	2	*	*	*
**	15	**	4,560	**	22	**	10,000	**
*	0	*	*	*	0	*	*	*
*	1	*	*	*	5	**	**	**
**	19	**	**	**	40	**	$ 3,750	**
$10,000	38	$3,596	$ 4,560	$10,500	77	$4,685	6,200	$21,786
*	0	*	*	*	0	*	*	*
*	0	*	*	*	0	*	*	*
**	10	**	**	**	19	**	$21,786	**
**	22	**	$ 795	**	21	**	**	**
$35,000	18	**	**	**	35	$5,000	12,000	$22,300
**	4	**	**	**	24	**	4,000	**
**	3	**	**	**	18	**	**	**
*	1	*	*	*	6	**	**	**
**	6	**	**	**	12	**	$11,262	**
**	21	**	$10,500	**	37	**	8,000	**
**	29	**	**	**	47	**	4,500	**
**	0	*	*	*	15	**	**	**
**	3	**	**	**	15	**	**	**
*	0	*	*	*	1	*	*	*
*	1	*	*	*	2	*	*	*
*	1	*	*	*	0	*	*	*
$13,580	52	**	$ 3,596	**	99	$4,000	$ 6,000	$20,000
**	0	*	*	*	15	**	$ 6,000	**
**	27	**	$ 795	**	47	$1,330	4,000	$ 4,685
**	27	**	5,300	**	35	**	21,786	**
**	0	*	*	*	6	**	**	**

Vacation and supplemental compensation

Each respondent provided information concerning vacation, deferred compensation, stock options and perquisites policies. Exhibits 33-35 detail the remuneration programs of this year's sample.

Vacation Policy

Exhibit 33 displays the minimum, mean, maximum and median number of weeks vacation to which the respondents were entitled per each period of service. Over 75 percent of the participants provided this information, and, as expected, there was a direct relationship between the number of weeks of vacation given and longevity of service. For example, a median of one week of vacation was given for up to one year of service, two weeks of vacation for up to five years of service, and three weeks of vacation for more than five years of service.

Deferred Compensation and Stock Options

Only 8.1 percent of the 508 companies responding offered deferred compensation, compared with the 12.3 percent figure reported in the Executive Compensation and Benefits in the Foodservice Industry—1981 study. Specifically, the respondents listed profit sharing more frequently than any other type of deferred compensation. However, a variety of new programs were instituted to compensate foodservice executives, including Section 401(k) savings plans and other financial services.

Of the 449 companies responding with respect to stock option plans, only 46 or 10.2 percent offered this type of benefit as part of their executive pay determination packages. Of those specifying the type of stock option, 80 percent were investment type plans (e.g., incentive stock options, nonqualified stock options or stock purchase plans) and the remainder had noninvestment plans (e.g., stock appreciation rights or stock grants).

Perquisites

Perquisites, or fringe benefits, are noncash forms of compensation given to executives in addition to their regular base salary. From the list of perquisites shown in Exhibit 34, respondents were asked to indicate whether such benefits were paid completely, partially or not at all by their respective companies. This list is significantly longer than similar exhibits in previous reports demonstrating the substantial growth of new types of benefits provided to key executives. With inflation down and the economy healthy, many companies have exhibited a "catch-up" mentality to compensate their valued employees whose direct and indirect remuneration may have been stagnating during the recession.

Of the respondents that specified changes in perquisities over the last year, by far the most significant changes were improvements in health and life insurance provisions. Benefit changes were reported by 75 of the 473 companies responding and are described as follows:

Changes Made to Benefit Program in Last Year	Number Reporting Changes	Percent of Those Reporting Change*
Improved Health and Life Insurance Provisions	24	32.0
Instituted Profit Sharing	6	8.0
Now Gives Cash Bonuses	7	9.3
Improved Vacation Policy	5	6.7
401-K	3	4.0
Instituted Pension Plan	3	4.0
Instituted Stock Purchase Plan	2	2.7
Improved Pension Plan	3	4.0
Provide Short-term Disability	2	2.7
Expense account	2	2.7
Other	13	17.3

*Does not total 100 percent due to multiple answers.

In addition, 470 companies reported that they were planning significant changes in their benefit programs during the next two years. Most of the changes will occur in improving profit sharing and stock option plans for executives. The following table contains 77 responses from the 470 contributing companies.

Changes Planned for Benefit Program in Next Two Years	Number Reporting Changes	Percent of Those Reporting Change*
Provide Profit Sharing	16	20.8
Provide Stock Options	11	14.3
Provide Dental Plan	2	2.6
Improve Medical Insurance Coverage	10	13.0
Increase Paid Sick Days	5	6.5
Institute Pension/Retirement Plan	9	11.7
Provide Cash Bonuses	9	11.7
Improve Retirement	2	2.6
Improve Dental	2	2.6
Deferred Compensation	2	2.6
Improve Disability	2	2.6
Vacation	2	2.6
Other	5	6.5

*Does not total 100 percent due to multiple answers.

Exhibit 32
Vacation Policy

Years of Service	Weeks of Vacation			
	Minimum	Mean	Maximum	Median
Up to One Year	1.0	1.4	4.0	1.0
Up to Two Years	1.0	1.8	4.0	2.0
Up to Five Years	1.0	2.4	6.0	2.0
Up to Ten Years	1.0	2.9	7.0	3.0
More than Ten Years	1.0	3.1	8.0	3.0

Exhibit 33
Percentage Providing Various Perquisites

	Paid Completely	Paid Partially	Not at All
Pension Plan	15.7	5.2	79.1
Stock Options	3.5	6.2	90.3
Profit Sharing	27.3	5.4	67.3
Savings Plan	1.1	6.0	93.0
Interest Free Loans	23.0	6.4	70.7
Financial Services (Broker Fees, Etc.)	3.3	3.0	93.7
Legal Services	7.0	8.0	85.0
Gift Contributions Matched	3.0	1.1	96.0
Surviver Benefits	21.5	9.7	68.8
Sick Leave	61.3	14.1	24.6
Sabbatical Leaves	6.6	5.0	88.5
Company Car	47.8	16.7	35.6
Professional Dues	55.6	11.4	33.1
Tuition Benefits	26.0	22.4	51.6
Professional Seminars	79.9	8.0	12.2
Company-Furnished Meals	79.0	11.5	9.6
Meals for Family	23.2	26.0	50.8
Housing	4.1	4.8	91.1
Moving Coverage			
Moving Expenses	28.7	10.1	61.2
Guaranteed Sales Price of Home	2.6	3.2	94.2
Company Furnished Lodging	18.0	6.0	76.0
Travel & Entertainment Allowance	29.5	16.0	54.5
Periodic Medical Checkups	21.2	9.0	69.8
Insurance Coverage			
Business Travel/Accident	47.8	6.8	45.5
Dental	25.5	13.4	61.2
Disability, Short Term	43.4	15.9	40.7
Disability, Long Term	40.1	13.8	46.2
Eye Care	19.0	8.4	72.6
Health and Accident	64.4	20.4	15.2
Health Maintenance Organization	19.7	7.0	73.3
Life	57.5	19.1	23.4
Major Medical (Doctors, Etc.)	66.4	20.0	13.7
Medical/Surgical	62.7	21.0	16.4
Prescription Plan	34.3	20.1	45.6

Exhibit 34

Percentage Providing Various Perquisites— By Type of Organization, Type of Restaurant and Sales Per Restaurant*

	Type of Organization											
	Chain— No Franchises		Chain— Franchisor		Franchisee— Multiple Units		Franchisee— Single Unit		Independent		Cafeteria— Full Menu	
	Totally	Partially	Totally	Partially	Totally	Partially	Totally	Partially	Totally	Partially	Totally	Partially
Pension Plan	26.7	11.1	25.0	8.3	23.3	0	6.7	0	13.4	5.1	21.3	8.0
Stock Options	17.0	17.0	0	10.0	3.3	10.0	0	0	1.5	4.1	4.4	7.3
Profit Sharing	34.8	13.0	33.3	0	51.5	0	14.3	0	24.0	5.4	19.2	11.0
Savings Plan	2.2	11.1	10.0	0	0	10.7	0	0	.8	5.3	0	9.0
Interest Free Loans	16.7	4.2	23.1	7.7	17.8	3.6	13.3	6.7	25.0	7.0	21.3	8.0
Financial Services (broker fees, etc.)	4.4	2.2	0	20.0	3.6	0	0	0	3.3	3.3	5.9	3.0
Legal Services	8.7	6.5	0	20.0	0	7.4	7.1	0	7.4	8.5	5.7	10.0
Gift Contributions Matched	6.5	0	0	0	0	3.6	0	0	3.0	1.1	4.3	4.3
Survivor Benefits	28.3	19.6	33.3	8.3	21.8	9.4	14.3	7.1	20.2	8.4	22.8	10.0
Sick Leave	80.4	9.8	75.0	8.3	65.8	19.5	50.0	12.5	58.4	14.0	62.2	17.1
Sabbatical Leaves	7.0	2.3	18.2	0	0	0	0	0	7.1	6.4	11.4	2.8
Company Car	71.0	18.2	77.0	7.7	80.5	9.8	18.8	31.3	40.0	17.2	42.3	20.7
Professional Dues	64.2	15.1	64.3	14.3	65.7	11.4	47.1	5.8	53.2	11.0	50.6	10.1
Tuition Benefits	25.5	32.0	22.2	33.3	21.8	18.8	33.3	13.3	26.6	21.6	32.9	25.0
Professional Seminars	90.7	1.8	92.8	0	85.4	4.9	77.8	5.6	77.3	9.7	79.1	7.0
Company-furnished Meals	75.0	16.1	60.0	26.7	74.4	10.3	72.2	11.1	81.4	10.4	78.4	8.0
Meals for Family	41.5	15.1	30.8	23.1	20.6	17.7	23.5	5.9	20.1	29.8	24.3	17.6
Housing	2.3	2.3	0	0	3.6	0	0	0	4.8	6.3	3.0	5.8
Moving Coverage												
Moving Expenses	65.3	10.2	58.3	0	51.4	22.8	14.3	21.4	18.0	8.4	33.3	4.4
Guaranteed Sales Price of Home	11.4	6.8	0	30.0	0	7.0	7.1	0	1.2	1.2	7.6	1.5
Company Furnished Lodging	56.3	6.3	40.0	10.0	20.7	17.2	21.4	14.3	9.4	3.7	21.2	3.0
Travel & Entertainment Allowance	54.2	16.7	36.4	9.1	43.8	15.6	35.7	14.3	23.1	16.2	32.0	16.7
Periodic Medical Checkups	37.2	14.0	41.7	8.3	36.4	9.1	14.3	7.1	16.4	8.4	28.6	7.1
Insurance Coverage												
Business Travel/Accident	70.4	5.6	66.7	0	56.8	8.1	43.8	0	42.2	7.6	50.7	7.8
Dental	40.8	20.4	30.0	10.0	36.1	19.4	26.7	0	21.5	12.4	20.8	13.9
Disability, Short Term	55.0	19.6	57.1	21.4	43.6	23.1	33.3	6.7	41.5	14.6	48.7	14.1
Disability, Long Term	54.7	26.4	53.8	30.8	43.2	18.9	31.3	6.3	37.0	10.6	41.0	14.1
Eye Care	25.6	11.6	10.0	20.0	29.0	6.5	25.0	0	17.1	8.3	17.4	5.8
Health and Accident	60.3	32.8	84.6	0	73.8	23.8	25.0	0	62.5	19.8	63.5	18.8
Health Maintenance Organization	29.8	14.9	25.0	0	15.4	3.8	6.7	0	19.1	6.7	21.7	11.6
Life	66.7	24.1	78.6	0	72.5	22.5	70.0	5.0	52.5	19.5	48.1	20.8
Major Medical (doctors, etc.)	62.7	34.0	85.7	7.1	78.6	19.1	71.4	4.8	64.8	18.7	63.6	21.6
Medical/Surgical	56.4	38.2	85.7	7.1	77.0	18.0	68.4	5.3	60.8	19.8	60.7	25.0
Prescription Plan	27.3	36.4	36.4	18.2	35.5	25.8	46.7	6.7	35.0	17.7	36.0	21.3

*For those respondents providing detail. Response for "not at all" and "no answer" not shown.

Type of Restaurant								Sales Per Unit							
Coffee Shop		Limited Menu — No Tableservice		Full Menu — Tableservice		Limited Menu — Tableservice		Less Than $500,000		$500,000 to $999,999		$1,000,000 $1,999,999		$2,000,000 and Over	
Totally	Partially	Totally	Partially	Totally	Partially	Totally	Partially	Totally	Partially	Totally	Partially	Totally	Partially	Totally	Partially
26.3	5.3	10.1	1.5	16.1	7.6	12.4	3.1	10.3	3.4	16.5	7.1	22.4	3.5	18.2	6.1
0	5.6	1.5	7.6	6.0	5.2	2.1	6.2	2.6	7.8	3.3	4.1	6.0	8.4	3.0	0
17.7	17.7	35.2	0	30.0	4.2	25.5	5.0	22.5	5.0	28.5	5.6	29.1	7.0	36.1	0
0	5.9	0	4.5	3.5	3.5	0	8.4	5.3	5.3	0	3.5	0	7.6	2.5	7.5
26.3	0	19.2	5.5	22.3	6.6	27.0	7.0	19.7	8.2	24.4	4.7	21.6	9.1	26.5	0
5.8	0	0	3.0	3.5	6.1	3.2	0	3.5	2.6	4.3	3.4	1.3	1.3	6.3	6.3
5.8	0	6.0	6.0	5.1	9.4	11.3	8.3	6.8	7.6	9.1	7.4	3.7	6.1	12.1	15.2
0	0	0	1.5	5.3	0	2.1	0	2.6	1.7	1.6	.8	5.0	0	6.3	0
33.3	4.8	17.4	5.8	24.6	15.3	18.4	7.1	14.6	8.3	22.0	10.6	32.1	9.5	19.4	16.1
52.4	14.3	54.4	12.7	62.6	17.3	67.3	8.0	49.6	12.4	66.0	13.2	71.8	13.5	64.1	20.5
0	0	3.0	0	8.8	8.0	4.2	7.4	6.8	3.4	6.0	5.1	7.6	3.8	6.5	6.5
55.0	15.0	60.5	11.8	44.8	15.0	45.6	19.3	35.4	16.5	53.7	14.3	55.7	17.5	51.4	21.6
55.0	25.0	52.6	9.2	57.6	12.1	59.5	9.0	44.0	12.1	61.2	9.4	58.7	14.1	65.8	7.9
11.8	23.5	17.4	18.8	26.5	27.3	30.0	17.0	25.4	24.6	27.3	21.8	23.5	19.8	26.5	23.5
81.0	9.5	80.7	2.4	79.1	10.1	81.4	8.5	67.4	10.6	83.4	8.0	87.8	6.1	92.5	2.5
79.2	12.5	67.8	13.1	81.6	12.2	82.8	12.3	70.3	13.1	78.2	11.5	87.5	11.5	92.8	4.8
31.6	26.3	22.4	13.2	19.5	36.0	27.1	27.1	18.6	23.3	27.1	24.8	32.0	28.7	12.1	30.3
5.8	0	3.0	0	3.5	9.6	6.1	30	6.8	4.2	3.3	8.1	2.5	3.8	3.2	0
38.4	11.1	33.8	14.1	26.9	12.6	22.3	7.5	15.8	11.4	34.9	7.8	38.3	9.9	28.1	18.8
5.9	5.9	3.0	6.1	1.0	3.0	0	2.3	2.7	2.7	2.7	3.5	4.2	4.2	0	0
29.4	5.9	19.1	8.8	15.1	8.5	17.1	2.3	15.0	7.1	17.4	6.1	23.6	4.2	20.0	3.3
35.5	20.5	27.5	11.6	31.6	19.3	26.1	13.0	21.1	15.8	33.1	20.2	32.1	12.8	40.6	9.4
16.7	11.1	21.7	4.4	18.8	13.4	20.2	8.5	15.0	9.7	23.6	8.1	27.2	8.6	23.3	13.3
38.9	0	48.7	5.3	53.7	5.8	40.8	8.7	42.4	8.0	53.1	4.0	51.7	3.3	41.2	14.7
22.2	27.8	23.2	10.1	29.0	10.7	27.6	15.2	14.4	12.7	28.1	11.0	35.6	12.6	36.1	16.7
40.0	15.0	43.8	12.5	43.7	17.5	39.6	17.8	37.0	15.4	46.6	13.5	44.3	18.2	56.8	10.8
35.0	25.0	46.2	10.3	37.7	14.8	39.1	13.3	34.9	10.1	38.5	16.2	48.4	12.1	50.0	13.9
5.9	11.8	20.3	4.4	20.2	11.4	21.1	8.4	16.1	4.2	19.2	7.5	23.1	11.5	21.2	15.2
68.2	22.7	57.3	23.2	67.8	19.5	65.8	19.7	54.3	23.6	65.3	20.7	77.6	14.0	67.5	17.5
27.8	5.6	11.6	3.0	21.2	8.5	21.3	5.3	12.7	6.8	21.1	6.5	24.4	5.3	32.3	14.7
62.0	28.6	59.8	12.2	56.6	23.5	63.2	16.7	44.0	20.5	59.0	19.2	70.7	17.4	71.4	16.7
70.8	20.8	64.4	18.4	65.5	20.7	71.2	17.8	56.6	20.7	66.0	23.5	81.3	11.3	74.4	20.5
69.6	21.7	59.5	19.1	62.0	21.2	67.0	17.8	50.7	23.5	63.3	22.5	79.4	12.8	68.4	21.1
26.7	26.7	29.2	22.2	33.1	21.2	40.4	14.4	28.0	20.8	28.6	19.8	53.6	12.0	42.8	25.7

APPENDIX I—REGIONAL ADJUSTMENT TO EXECUTIVE COMPENSATION

The figures presented in this report represent U.S. averages. Compensation information for specific regions or cities is not given since development of such data would require additional survey returns as well as a more complicated questionnaire designed for chains operating in more than one region of the country.

Compensation for some executive positions in the foodservice industry may be influenced in part by differences in the cost of living throughout the country. Studies show that the costs of housing, transportation and personal income taxes, in particular, tend to vary widely from one area of the country to another.

The index shown below, which is published by the U.S. Department of Labor, describes comparative costs on a city-by-city basis for a specified family budget in fall 1980. Since this survey is no longer being conducted, we have updated the index to reflect changes in the cost of living from 1980 to 1983. Operators who would like to see how the NRA's U.S. average executive compensation figures would work out if adjusted for regional differences in cost of living can use the index as a rough guideline.

To use the index, first establish the U.S. average for the position in question using the method described on page 57. After determining the U.S. average, refer to the table below to see how the figure can be adjusted to reflect the cost of living in your area. Then multiply the U.S. average salary figure by the index number for the specific city.

Hypothetical Compensation

Examples	U.S. Average		City Index		Executive Compensation
Boston:	$20,000	×	117	=	$23,400
Dallas:	$20,000	×	91	=	$18,200

Indexes of Comparative Costs Based on an Intermediate Budget for a Four-Person Family, Fall 1980* (U.S. Urban Average Cost = 100) Updated to Reflect Cost of Living Increase to 1983

Urban United States	100
Metropolitan Areas	101
Nonmetropolitan Areas	91
Northeast:	
Boston, MA	117
Buffalo, NY	104
New York/Northeastern NJ	117
Philadelphia, PA	103
Pittsburgh, PA	100
Nonmetropolitan Areas	101
North Central:	
Chicago, IL/Northwestern IN	102
Cincinnati, OH/KY/IN	100
Cleveland, OH	107
Detroit, MI	97
Kansas City, MO/KS	96
Milwaukee, WI	106
Minneapolis/St. Paul, MN	106
St. Louis, MO/IL	96
Nonmetropolitan Areas	92
South:	
Atlanta, GA	94
Baltimore, MD	100
Dallas, TX	91
Houston, TX	93
Washington, DC/MD/VA	109
Nonmetropolitan Areas	85
West:	
Denver, CO	105
Los Angeles/Long Beach, CA	95
San Diego, CA	101
San Francisco/Oakland, CA	108
Seattle/Everett, WA	100
Honolulu, HI	122
Nonmetropolitan Areas	95
Anchorage, AK	124

A word of caution: Many other factors, including such nonmonetary concerns as scenic, cultural or recreational attractions, as well as labor supply in specific areas of the country, may influence regional variations in compensation levels.

**The U.S. average cost for a specified intermediate level annual consumption budget was $23,134 in fall 1980.*

APPENDIX II—HOW TO USE THE COMPENSATION TABLES

To compare your unit manager's compensation, for example, with that in similar operations, turn to Exhibit 22 (page 30). Find where your operation falls in each of the six categories and compare the figures. Assuming, as an example, that your operation is an independent, privately held corporation with full menu tableservice, operating on a local basis with sales of $1,300,000 per restaurant, you will find the following information:

	Base Salary		
Your Operation	Lower Quartile	Median	Upper Quartile
Independent	$19,050	$24,010	$27,700
Privately Held Corporation	16,000	20,000	26,400
Full Menu—Tableservice	20,000	21,800	27,000
Local	17,000	20,500	27,000
$1,000,000 to $1,999,999 Per Unit	19,500	26,000	27,000

The lower and upper quartiles are given for comparison so that you can determine whether your compensation levels are higher or lower than half of the survey respondents. In general, however, the median is most useful.

APPENDIX III—EXECUTIVE COMPENSATION/ FRINGE BENEFIT STUDY—RESTAURANT INDUSTRY

Survey Completion Instructions

1. Please type or print legibly.
2. General job descriptions are provided on the following page and should be read carefully. Titles may differ, so please try to include your company's positions into the definitions closest to them. If a particular position does not correspond to one in your company, please indicate "NA" (not applicable) next to the position listing in the questionnaire.
3. All restaurants should complete sections I and V, which involve general profile and supplemental information. Of the remaining three sections, only complete those that apply to your operation.
4. The base salary requested in sections II, III, IV is the guaranteed salary in dollars earned, though not necessarily received, excluding all bonuses and incentives. Please indicate the amounts earned from profit sharing and bonuses, also disregarding when they are actually received. Please list the actual annual dollar base salary or cash salary range (excluding any fringes) for the positions listed on the following page in your company as of August 1, 1984.

Job Descriptions

Please read carefully

Chief Executive Officer

Responsible for overall planning, controlling and performance of the company's restaurant(s). Establishes long range goals to maximize profits and long term growth. This position is the highest active level and represents the company to interested persons and the general public.

Executive Vice President

Responsible for company performance under the direction of the Chief Executive Officer. Advises on planning and carries out controlling and operating functions as designated by the Chief Executive Officer.

Vice President

Responsible for effective performance in a functional area such as operations, marketing or development. This may be a profit responsibility, or providing expert advice and assistance.

Treasurer

Responsible for the care and custody of funds and other financial assets and determining the amount and sources of funds required to meet outstanding and planned commitments. (If Treasurer has chief financial responsibility, reports under Vice President Finance.)

Controller

Responsible for the company's accounting practices, maintenance of its fiscal records, and the preparation of financial reports. Directs the development, analysis and interpretation of statistical and accounting information necessary for evaluating operations results. (If Controller has chief financial responsibility, reports under Vice President Finance.)

Regional Manager—Operations

Responsible for directing, coordinating and administrating all company-owned restaurant operations within a region. Implements policies, goals and objectives necessary for effective performance within the region.

Assistant Regional Manager—Operations

Assists the regional manager in achieving the goals and objectives of the region.

Regional Controller

Responsible for the functions and duties of the controller that are applicable to the region.

Regional Marketing Manager

Responsible for developing and executing overall marketing progress within the region.

Regional Distributor

Responsible for the distribution and/or sale of food, paper and other inventory and supply items to company-owned restaurant units and/or franchises within the region.

Regional Personnel Manager

Responsible for developing, implementing and coordinating policies and programs dealing with the personnel function within the region.

Regional Manager—Franchise Operations

Responsible for all franchise operations by coordinating and implementing policies, goals and objectives of the franchisor and the franchise within the region.

Unit Manager

Responsible for attaining the financial and organizational development objectives while maintaining a high standard of service. Responsibilities also include maintaining the restaurant's records, assuring a qualified staff and the development and improvement of customer goodwill.

Assistant Manager

Responsible for assisting the manager in the daily operation of the restaurant and is normally responsible for restaurant operations when the manager is absent.

Night Manager

Responsible for performing as the manager during the night or secondary shift.

Manager Trainee

Responsible for participating in the restaurant's or the company's training program at an entry-level position to prepare for manager status.

Maitre d' Hostess

Responsible for supervising the serving of food, making arrangements with guests for banquets, luncheons, conventions and other social affairs and normally handles guest complaints.

Headwaiter

Responsible for assigning guests to tables in an effective and efficient manner and oversees the activity of waiters and other dining room employees.

Executive Chef

Responsible for meal planning and the supervision and coordination of chefs, cooks and other kitchen personnel to assure that food preparation is economical and technically correct. May also be responsible for food supply requisitions.

Chef

Responsible for estimating food consumption, menu planning, and supervising and assisting the cooks in preparing and cooking the meal.

Head Bartender

Responsible for supervising, instructing and assisting bartenders in mixing and serving drinks and for beverage orders and requisitions.

Executive Compensation/Fringe Benefit Study
Restaurant Industry

Section I.

I. General information on company-owned and operated restaurants.

Number of restaurants	_____	
Total sales volume	_____	
Total number of seats	_____	
Total number of employees:	_____	
	Operations	*Corporate Office*
Full time	_____	_____
Part time 20-50 hours	_____	_____
Part time—less than 20 hours	_____	_____

II. Type of organization which accounts for the largest portion of sales (check one)

- Chain—no franchises ☐
- Chain—franchisor ☐
- Franchisee—multiple units ☐
- Franchisee—single unit ☐
- Independent ☐

III. Type of ownership (check one)

- Publicly held corporation ☐
- Privately held corporation ☐
- Partnership ☐
- Proprietorship—sole owner ☐

IV. Type of restaurant which accounts for the largest portion of sales (check one)

- Cafeteria—Full Menu ☐
- Coffee Shop ☐
- Limited Menu—No Tableservice (Fast Food) ☐
- Full Menu—Tableservice ☐
- Limited Menu—Tableservice ☐
- Other (please specify) _____ ☐

V. Scope of operation (check one)

- Operating on a local basis only ☐
- Operating in several localities within one or two states ☐
- Operating within only one region of the country ☐
- Operating within the United States only ☐
- Operating internationally ☐

Section II.
To Be Completed by Restaurant Operations Having a Central Office

Title	Number of Employees in Position	Base Salary	Latest Distributed Average or Range: Annual Bonus and/or Incentive	Latest Distributed Average or Range: Annual Profit Sharing	Total Estimated Cost of All Benefits
CHIEF EXECUTIVE OFFICER					
EXECUTIVE VICE PRESIDENT					
VICE PRESIDENT OF:					
OPERATIONS					
FINANCE					
MARKETING					
PERSONNEL					
DEVELOPMENT					
FRANCHISES					
DISTRIBUTION/PURCHASING					
GENERAL COUNSEL					
REAL ESTATE					
TREASURER					
CONTROLLER					
OTHER (specify)					
_____					
_____					

Section III.
To Be Completed by:
Restaurant Chains
Independent Franchisees with a Single Unit
Independent Restaurants, Not Affiliated with a Chain

Title	Number of Employees in Position	Base Salary	Latest Distributed Average or Range		Total Estimated Cost of All Benefits
			Annual Bonus and/or Incentive	Annual Profit Sharing	
UNIT MANAGER					
ASSISTANT MANAGER					
NIGHT MANAGER					
MANAGER TRAINEE					
MAITRE D'/HOSTESS					
HEADWAITER					
EXECUTIVE CHEF					
CHEF					
HEAD BARTENDER					
OTHER DEPARTMENT MANAGERS (specify)					
_____					
_____					
_____					
_____					

Section IV.
To Be Completed by Restaurant Operations with Regional Offices
(e.g. responsible for units within a geographic area)

Title	Number of Employees in Position	Base Salary	Latest Distributed Average or Range: Annual Bonus and/or Incentive	Latest Distributed Average or Range: Annual Profit Sharing	Total Estimated Cost of All Benefits
REGIONAL MANAGER—OPERATIONS					
ASSISTANT REGIONAL MANAGER—OPERATIONS					
REGIONAL CONTROLLER					
REGIONAL MARKETING					
REGIONAL DISTRIBUTOR					
REGIONAL PERSONNEL					
REGIONAL MANAGER—FRANCHISE OPERATIONS					
OTHER (specify)					

Please indicate the typical number of restaurant units in a region: _____

Section V.

The Following Vacation Policies Are in Effect for Most Executives. Please List the Number of Weeks for Each Category:

Up to 1 year of service _____ wks
Up to 2 years of service _____ wks
Up to 5 years of service _____ wks
Up to 10 years of service _____ wks
More than 10 years of service _____ wks

Do you have deferred compensation? yes ☐ no ☐

If yes, what type is it? _____

_____

_____

If compensation is unfunded please indicate the average percentage of base salary paid by the employer. _____%

Do executives receive stock options? yes ☐ no ☐

If yes, which type:

Investment	Non-Investment
☐ Incentive stock options	☐ Stock appreciation rights
☐ Nonqualified stock options	☐ Stock grants
☐ Stock purchases	

Do you offer any other type of compensation? yes ☐ no ☐

If yes, please explain _____

_____

Have you made any significant changes in your benefit program in the last year? yes ☐ no ☐

If yes, please explain: _____

_____

Are you planning any significant changes in your benefit program in the next two years? yes ☐ no ☐

If yes, please explain: _____

_____

Please check all perquisites that apply to the majority of the executives:

	Paid Completely	Paid Partially	Not at All
Pension plan	☐	☐	☐
Stock options	☐	☐	☐
Profit sharing	☐	☐	☐
Savings plan	☐	☐	☐
Interest free loans	☐	☐	☐
Financial services (broker fees, etc.)	☐	☐	☐
Legal services	☐	☐	☐
Gift contributions matched	☐	☐	☐
Survivor benefits	☐	☐	☐
Sick leave	☐	☐	☐
Sabbatical leaves	☐	☐	☐
Company car	☐	☐	☐
Professional dues	☐	☐	☐
Tuition benefits	☐	☐	☐
Professional Seminars	☐	☐	☐
Company-furnished meals	☐	☐	☐
Meals for family	☐	☐	☐
Housing	☐	☐	☐
Moving coverage			
moving expenses	☐	☐	☐
guaranteed sales price of home	☐	☐	☐
company furnished lodging	☐	☐	☐
travel and entertainment allowance	☐	☐	☐
Periodic medical checkups	☐	☐	☐
Insurance coverage			
business travel/accident	☐	☐	☐
dental	☐	☐	☐
disability, short-term	☐	☐	☐
disability, long-term	☐	☐	☐
eye care	☐	☐	☐
health and accident	☐	☐	☐
health maintenance organization	☐	☐	☐
life	☐	☐	☐
major medical (doctors, etc.)	☐	☐	☐
medical/surgical	☐	☐	☐
prescription plan	☐	☐	☐
Other (please specify) _____	☐	☐	☐
_____	☐	☐	☐

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